

sec. 16 assessed and brought within operation of previous levies. *Bamberger v. Baltimore*, 125 Md. 433. (This case was decided prior to act 1916, ch. 52, amending the Baltimore city charter by providing that fiduciaries shall pay taxes due from their decedents as preferred debts, etc.)

A guardian's bond is liable for taxes accrued after his ward became of age but before statement of final account, and fact that final account is stated and ward executes a release to guardian before suit for the taxes is brought is immaterial. How such suit should be brought, and who may bring it? *Baldwin v. State*, 89 Md. 590.

This section shows that taxes are not covered by art. 93, secs. 85, 99, 111 and 121. *Bonaparte v. State*, 63 Md. 472 (affirmed in 104 U. S. 592).

For a case dealing with act of 1650, ch. 28, see *Jones v. Jones*, 1 Bl. 445.

Cited but not construed in *Parlett v. Dugan*, 85 Md. 410.

See art. 93, sec. 120.

Payment by Tenants.

An. Code, sec. 71. 1904, sec. 69. 1888, sec. 66. 1812, ch. 191, sec. 36. 1874, ch. 483, sec. 65. 1888, ch. 515.

77. The tenant or person holding any leasehold estate shall pay to the collector the taxes levied upon the demised premises, and shall have his action against the landlord for the sum so paid, or may deduct the same out of the rent reserved, unless otherwise agreed between the lessor and lessee. This section not to apply to Garrett county.¹

This section referred to in construing a lease to mean that lessees should pay taxes upon any enhancement of value assessed to leased property during term after assessment occasioned by erection of a new building. Unless lessee covenants to pay taxes he is under no obligation so to do. *Philipsborn v. Hutzler Bros.*, 128 Md. 340.

When a tenant purchases demised property at a tax sale he will be decreed to hold tax sale title in trust for his landlord since under this section he is obligated to pay taxes. *Lansburgh v. Donaldson*, 108 Md. 691.

This section has no application where there is no liability of landlord in respect to taxes, either to taxing power or to tenant. Where holder of a reversion is not taxable, the owner of the leasehold pays no taxes on reversion. Object of this section. *Philadelphia, etc., R. R. Co. v. Appeal Tax Court*, 50 Md. 411. And see *Carstairs v. Cochran*, 95 Md. 506 (affirmed in 193 U. S. 10); *Tax Commission v. Distillery Co.*, 140 Md. 238.

This section referred to in considering the valuation of life estates. *Williams' Case*, 3 Bl. 263.

This section referred to in construing secs. 166 and 166A—see notes thereto. *Baltimore v. Canton Co.*, 63 Md. 235.

This section referred to in construing sec. 231—see notes thereto. *Carstairs v. Cochran*, 95 Md. 506 (affirmed in 193 U. S. 10).

¹ Sec. 72 of An. Code 1912 was repealed by act of 1916, ch. 630. The following decisions in connection with that section may be of interest:

Although this section has been repealed, in view of sec. 54 and the provisions of act of 1908, ch. 344, applicable to Howard county, state taxes are not "legally demandable" within terms of mortgage, prior to first day of January, though interest begins to run earlier. *Findlay v. Darnall*, 143 Md. 296.

Although taxes may be paid at any time after they are levied, they are not due and in arrear until the first day of January succeeding the levy. *Condon v. Maynard*, 71 Md. 604; *Findlay v. Darnall*, 143 Md. 294.

A suit brought in August, 1905, for taxes levied under art. 81 for the year 1905, cannot be maintained. *Baltimore v. Chester River, etc., Co.*, 103 Md. 411; *Findlay v. Darnall*, 143 Md. 294.

This section referred to in construing sec. 74—see notes thereto. *Wheeler v. Addison*, 54 Md. 47.