

Claims for taxes need not be proved or passed; the executors must take notice of, and pay them. *Bonaparte v. State*, 63 Md. 470.

The reversal by appellate court of allowance of a claim by orphans' court constitutes no bar to prosecution of claim at law. *State v. Reigart*, 1 Gill, 29.

For want of full proof when demanded orphans' court may reject a claim before payment, although it has been passed. *Bowling v. Lamar*, 1 Gill, 363.

This section referred to in construing sec. 109—see notes thereto. *Bradford v. Street*, 84 Md. 278; *Coburn v. Harris*, 53 Md. 372.

For a case dealing with the act of 1777, ch. 8, sec. 2, and the act of 1785, ch. 46, see *Stevenson v. Schriver*, 9 G. & J. 324.

Cited but not construed in *Flater v. Weaver*, 108 Md. 672.

See sec. 121 and notes.

An. Code, sec. 84. 1904, sec. 83. 1888, sec. 84. 1798, ch. 101, sub-ch. 9, sec. 1.

86. The voucher or proof of a judgment or decree shall be a short copy thereof under seal, attested by the clerk of the court where it was obtained, who shall certify that there is no entry or proceeding in the court to show that the said judgment or decree hath been satisfied. There shall likewise be a certificate of some person authorized to administer an oath, endorsed on or annexed to a statement of the debt due on such judgment or decree, that the creditor, since the death of the deceased, hath taken before him the following oath, to wit: "That he hath not received any part of the sum for which the judgment or decree was passed, except such part (if any) as is credited;" and if the creditor on the judgment or decree be an assignee of the person who obtained it, the oath shall go on and say further, "and that to the best of his knowledge or belief, no other person hath received any parcel of the said sum, except such part (if any) as is credited;" and an assignee shall also produce the assignment under the hand of the assignor; and if there be more than one assignment, each assignment shall be produced under the hand of the party.

Where a claim is not disputed, the auditor will allow it in equity upon its being proved as provided in this section. (See also notes to sec. 88.) *Third National Bank v. Lanahan*, 66 Md. 469.

This section referred to in construing sec. 120—see notes thereto. *Newcomer v. Beeler*, 116 Md. 648.

See notes to sec. 85.

An. Code, sec. 85. 1904, sec. 84. 1888, sec. 85. 1798, ch. 101, sub-ch. 9, sec. 3.

87. If there be more than one creditor, the whole oath, with the other vouchers, shall be sufficient.

An. Code, sec. 86. 1904, sec. 85. 1888, sec. 86. 1798, ch. 101, sub-ch. 9, sec. 5.

88. In case of a specialty, bond, note or protested bill of exchange, the vouchers shall be the instrument of writing itself, or a proved copy in case it be lost, with a certificate of the oath made as aforesaid since the death, and endorsed on or annexed to the instrument, or a statement of the claim "that no part of the money intended to be secured by such instrument hath been received, or any security or satisfaction given for the same except what (if any) is credited."

Where real assets are to be distributed, equity will require claims to be authenticated as provided in this section. *Simmons v. Tongue*, 3 Bl. 358; *Dorsey v. Hammond*, 1 Bl. 463; *Strike's Case*, 1 Bl. 88.

Cited but not construed in *Watson v. Watson*, 58 Md. 446.