

This section is not only applicable to sales by trustees appointed by equity courts, but also to those made by trustees under wills and deeds. The taxes due by a trustee are those on property which he takes possession of and sells, and not on property which he declines to accept. Change wrought in this section by act of 1892, ch. 518. *Parlett v. Dugan*, 85 Md. 410.

This and the following section provide only for payment of such taxes as are due and in arrears at time of sale; taxes held not to be chargeable against trustee. *State v. Safe Deposit Co.*, 86 Md. 583; *Wheeler v. Addison*, 54 Md. 46; *Bamberger v. Baltimore*, 125 Md. 434; *Safe Deposit Co. v. State*, 143 Md. 646.

This section has reference only to taxes not barred by sec. 93 (old), *Perkins v. Gaither*, 70 Md. 136.

The object of this section is primarily to secure the payment of taxes, and it also protects purchaser. This section does not militate against right of a mortgagee to recover from assignee of the mortgagor taxes paid out of proceeds of sale where such proceeds are insufficient to pay mortgage debt. *Commercial Bldg. Assn. v. Robinson*, 90 Md. 623.

Where a decedent's mortgaged real estate is sold under a decree, taxes must be first paid out of proceeds of sale. Right of substitution. *Fulton v. Nicholson*, 7 Md. 107; *Tuck v. Calvert*, 33 Md. 224; *Hebb v. Moore*, 66 Md. 171.

This section held to transfer lien of taxes from date of levy from property itself to proceeds of sale of property. *Union Trust Co. v. Belvedere Co.*, 105 Md. 526. And see *Casualty Company's Case*, 82 Md. 565; *Bamberger v. Baltimore*, 125 Md. 434.

This section applied. This section referred to in construing sec. 93—see notes thereto. *Georgetown College v. Perkins*, 74 Md. 74; *Hebb v. Moore*, 66 Md. 170; *Gould v. Baltimore*, 58 Md. 52. And see *Prince George's County v. Clarke*, 36 Md. 219.

The filing of a lien claim for taxes under this section, referred to. *Gomeringer v. McAbee*, 129 Md. 563.

This section referred to in *Bamberger v. Baltimore*, 125 Md. 433.

See art. 83, sec. 12.

Time for Assessment and Collection.

An. Code, 1924, sec. 103. 1912, sec. 99. 1904, sec. 97. 1890, ch. 244, sec. 88E. 1918, ch. 316. 1920, ch. 366. 1929, ch. 226, sec. 143.

151. Notwithstanding any provision of this Article directing taxes to be assessed or collected within any special time, any taxes which ought to have been so assessed or collected may be assessed and collected at any time within the period of limitations prescribed by law.

Forfeiture of Corporate Charters for Non-Payment of Taxes.

1929, ch. 226, sec. 144. 1931, ch. 381, sec. 144. 1939, ch. 402.

152. (a) If any domestic corporation shall refuse or neglect to pay to the State, or the proper officers thereof, any franchise tax due by it, or any tax on its capital stock or shares thereof due by it, or any gross receipts tax due by it for a space of nine months from the first day of January next after the expiration of the calendar year during which said taxes become due and payable, it shall be the duty of the Comptroller of the State to certify immediately thereafter to the Governor a list of all such corporations, and the Governor shall forthwith issue and publish his proclamation declaring under this Section that the charters of such corporations shall be repealed, annulled and forfeited, and that the powers conferred by law upon such corporations shall be inoperative, null and void, upon the expiration of sixty days from the date of the first publication of such proclamation, unless all such taxes, together with all interest and penalties due thereon, are paid before the expiration of said sixty days. The Governor shall cause said proclamation to be published in at least three daily newspapers of general circulation published in the State, once a week for four successive weeks. Any such corporation paying all taxes, interest and penalties as aforesaid, after the first publication of said proclamation, shall be omitted from subsequent publications thereof. Immediately upon the expiration of sixty days from the date of the first