

Cited in Frank *et al. v. Warehime*, Daily Record, July 7, 1939.

For a case now apparently inapplicable to this section by reason of changes in the law, see Post *v. Mackall*, 3 Bl. 520.

As to distress, see art. 53, sec. 9, *et seq.*

*Re.* sale of decedent's real estate for payment of debts, see art. 16, secs. 242 and 243.

As to funeral expenses, see art. 16, sec. 242, and sec. 5 (this article).

As to the inheritance tax, see art. 81, sec. 109, *et seq.*

An. Code, 1924, sec. 121. 1912, sec. 116. 1904, sec. 115. 1888, sec. 116. 1823, ch. 131, sec. 2. 1854, ch. 86, sec. 1.

**124.** No administrator shall be bound to take notice of any claim against his decedent unless the same shall be exhibited to such administrator legally authenticated; or unless such claim shall have been passed by the orphans' court and entered by the register upon his docket, or unless a suit shall be pending against such administrator for such claim.

The fact that the claim of plaintiff is not passed by orphans' court or proven as provided in secs. 87, 102, 104 and 105 does not prevent such plaintiff from maintaining a bill in equity, praying that estate be administered under direction of equity court, that will be construed, that ante-nuptial contract be enforced, etc. *Schnepfe v. Schnepfe*, 124 Md. 335.

This section has no application to taxes; executors must take notice of, and pay them. *Bonaparte v. State*, 63 Md. 469.

This section has no application to a notice by *lis pendens*, or one in due time followed by a *lis pendens*. *Steuart v. Carr*, 6 Gill, 443; *Schnepfe v. Schnepfe*, 124 Md. 336.

This section referred to in construing sec. 112—see notes thereto. *Bradford v. Street*, 84 Md. 278.

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

See notes to secs. 114 and 116.

An. Code, 1924, sec. 122. 1912, sec. 117. 1904, sec. 116. 1888, sec. 117. 1798, ch. 101, sub-ch. 14, sec. 12.

**125.** Any administrator shall be entitled to appoint a meeting of creditors on some day by the court approved, and passage of claims, payment or distribution may be there made under the court's direction and control.

This section referred to in construing sec. 145—see notes thereto. *Williams v. Holmes*, 9 Md. 287.

Cited but not construed in *Gibbons v. Riley*, 7 Gill, 84; *Goldsborough v. DeWitt*, 171 Md. 266.

See notes to secs. 145, 146 and 151.

As to the distribution by fiduciaries under the jurisdiction of equity, see art. 16, sec. 231, *et seq.*

An. Code, 1924, sec. 123. 1912, sec. 118. 1904, sec. 117. 1888, sec. 118. 1798, ch. 101, sub-ch. 10, sec. 6.

**126.** Whenever it shall appear by the first or other account of an executor or administrator that all the claims against or debts of the decedent which have been known by or notified to him have been discharged or allowed for in his account, it shall be his duty to deliver up and distribute the surplus or residue as hereinafter directed; provided, that his power and duty with respect to future assets shall not cease; and after such delivery he shall not be liable for any debt afterwards notified to him; provided, he shall have advertised as hereinbefore directed, unless assets shall afterwards come into his hands which shall be answerable for such debts.

Ordinarily legacies are payable at expiration of one year from testator's death, and bear interest from that time. When interest is payable from testator's death. *White v. Donnell*, 3 Md. Ch. 526. And see *Iglehart v. Kirwan*, 10 Md. 559; *Hammond v. Hammond*, 2 Bl. 306; *Thomas v. Frederick School*, 9 G. & J. 115.

Although executor is relieved from liability under this section, creditor may still pursue his remedy against the property, or legatee or devisee. This section distinguished from sec. 112. *Zollicoffer v. Seth*, 44 Md. 370; *Coburn v. Harris*, 53 Md. 371.

This section indicates that it is obligation of executor to ascertain who are entitled to legacies, etc. *Conner v. Ogle*, 4 Md. Ch. 450; *Lowe v. Lowe*, 6 Md. 354. And see *Coward v. State*, 7 G. & J. 479.

See notes to secs. 38 and 265.