

The rents and profits of lands in the hands of the heir, may also be subjected to the intestate's debts. *Scott v. Scott*, 17 Md. 91.

This section places infants and adults on the same basis, and hence an infant reaching his majority after a decree is passed cannot then object. *Tessier v. Wyse*, 3 Bl. 62. And see *Campbell's Case*, 2 Bl. 224; *Watkins v. Worthington*, 2 Bl. 521; *Hammond v. Hammond*, 2 Bl. 352.

The proceeding against the administrator relative to the personal property, and that against the heir relative to the real estate, are entirely independent of each other. The demand against the heir must be proved as though there had been no prior proceeding against the administrator. Statute of limitations. *Ingle v. Jones*, 9 Wall, 495; *White v. Miller*, 158 U. S. 144.

Act of 1785, ch. 72, was an enlargement of the jurisdiction of chancery. A disposition by a testator of his personal property to purposes other than the payment of his debts, with the consent of his creditors, is in itself a charge on the real estate, subjecting it to payment of debts. *Bank of United States v. Beverly*, 1 How. 150; *Bank of United States v. Ritchie*, 8 Pet. 143.

For a case involving how the question of the insufficiency of personal assets should be raised and determined, the effect of a decree for sale, and how creditors should come into the proceeding, see *Hammond v. Hammond*, 2 Bl. 306. And see *Arthur v. The Attorney-General*, 2 Bl. 245. (See also sec. 243.)

Where land is sold under this section, the mutation from realty to personalty does not take place until the sale has been ratified and the purchaser has complied with its terms. *Betts v. Wirt*, 3 Md. Ch. 116.

Creditors may come into proceedings for partition of land under sec. 159. *Latimer v. Hanson*, 1 Bl. 51. And see *Hammond v. Hammond*, 2 Bl. 346.

In the light of this section, words in a will declaring that debts are to be paid before devises, etc., held immaterial. *White v. Kauffman*, 66 Md. 92; *Piper v. Tuck*, 26 Md. 220; *Cornish v. Willson*, 6 Gill, 300.

How the claims against the decedent's estate must be established under this section. *Strike's Case*, 1 Bl. 94; *Strike v. McDonald*, 2 H. & G. 237; *Bank of United States v. Ritchie*, 8 Pet. 143. (See also sec. 243.)

The act of 1833, ch. 150, sec. 1, abrogated so much of the act of 1785, ch. 72, sec. 6 (see sec. 126), as required the court to be satisfied that the sale would be advantageous to the lunatic. *Hamilton v. Traber*, 78 Md. 32.

For a case involving various errors in a proceeding under the act of 1785, ch. 72, for a sale of a decedent's lands in which infants had interests, see *Bank of United States v. Ritchie*, 8 Pet. 128.

For a case involving act of 1794, ch. 60, see *Matthews v. Ward*, 10 G. & J. 451.

Liability of life tenant to make good to remaindermen loss of assets from investments is a debt for payment of which real estate of life tenant may be resorted to. *Carroll v. Bowling*, 151 Md. 65.

As to sales by executors and administrators, see art. 93, sec. 292, *et seq.* As to application of purchase money, contingent remainders, apportionments of rents, etc., see art. 93, sec. 307, *et seq.*

This section and art. 46, sec. 1, and art. 93, sec. 301, held not to subject real estate of decedent to expense of administration. *Safe Dep. & Tr. Co. v. Tait*, 54 Fed. (2nd), 387.

Decedent's realty not subject to administration expense, hence only interest of surviving spouse subject to federal estate tax. *Tait v. Safe Deposit & Trust Co.*, 70 Fed. (2nd), 79.

Cited but not construed in *Hopper v. Harlan*, 172 Md. 158.

Cited but not construed in *Coombs v. Jordan*, 3 Bl. 318; *Buckingham v. Peddicord*, 2 Bl. 456; *Cunningham v. Browning*, 1 Bl. 319.

Cross references.

As to the order in which decedent's debts are paid, see art. 93, sec. 123.

As to funeral expenses, see also art. 93, sec. 5.

As to the concurrent power of the orphans' court to sell real estate up to twenty-five hundred dollars, see art. 93, sec. 304.

See sec. 97, and art. 75, sec. 165.

An. Code, 1924, sec. 234. 1912, sec. 219. 1904, sec. 204. 1888, sec. 189. 1884, ch. 396.

243. The claims against the persons so dying shall be proven and filed in the clerk's office of the county in which the proceedings are instituted, or where the real estate lies, as now required by law, or in the clerk's office of the circuit court or circuit court No. 2 of Baltimore City; provided, that the certificate of the register of wills of the said county or city to the proof of such claims or distribution thereto in the orphans' court of said county or city, out of the proceeds of the personal property of said deceased debtor,