

Sales by Ministerial Officers.

P. G. L., (1860,) art. 81, sec. 71. 1843, ch. 208, sec. 7. 1874, ch. 483, sec. 63.

64. Whenever a sale of either real or personal property shall be made by any ministerial officer, under judicial process or otherwise, all sums due and in arrear for taxes from the party whose property is sold, shall be first paid and satisfied; and the officer or person selling shall pay the same to the collector of the county or city, if any, or to the treasurer, if there be no collector.

Fulton v. Nicholson, 7 Md. 104. Tuck v. Calvert, 33 Md. 209. Co Comm'rs v. Clarke, 36 Md. 206. Wheeler v. Addison, 54 Md. 41. Gould v. M. & C. C., 58 Md. 46. Hebb v. Moore, 66 Md. 170.

Payment by Administrators and Executors.

P. G. L., (1860,) art. 81, sec. 72. 1843, ch. 208, sec. 11. 1874, ch. 483, sec. 64

65. Administrators shall pay all taxes due from their decedents as preferred debts, and to the exclusion of all others, except the necessary funeral expenses; and on failure, their bonds shall be put in suit for the use of the State, and recovery had for the whole amount of taxes due, and interest from the time they were payable; this section shall also apply to guardians, for taxes upon property in their hands as such.

Bonaparte v. State, 63 Md. 465.

Payment by Tenants.

P. G. L., (1860,) art. 81, sec. 73. 1812, ch. 191, sec. 36. 1874, ch. 483, sec. 65.

66. 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.

M. & C. C. v. Chase, 2 G. & J. 376. Hughes v. Young, 5 G. & J. 67. P. W. & B. R. R. v. Appeal Tax Court, 50 Md. 498.

Taxes, when Due.

P. G. L., (1860,) art. 81, sec. 74. 1847, ch. 266, sec. 3. 1874, ch. 483, sec. 66. 1888, ch. 515.

67. Taxes shall be considered in arrear on the first day of January next succeeding the date of their levy, and shall bear