

terial officer, under judicial process or otherwise, all sums due and in arrears for taxes, upon such property, 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. *County 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. *Degner v. M. & C. C.*, 74 Md. 146. *Casualty Ins. Co.'s Case*, 82 Md. 565. *Parlett v. Dugan*, 85 Md. 410. *State v. Safe Deposit Co.*, 86 Md. 583. *Com. Bld. Asso. v. Robinson*, 90 Md. 623.

1896, ch. 407, sec 64A.

67. Whenever a sale of either real or personal property of a corporation, from which State taxes are due and payable, shall be made by any sheriff, constable, trustee, receiver or other ministerial officer, under judicial process or otherwise, all sums due and in arrears for State taxes from the corporation whose property is sold shall be first paid and satisfied, after the necessary expenses incident to the sale; and the officer or person selling said property shall pay the same to the person whose duty it is to collect or receive said taxes, under the laws of this State.

State v. Safe Deposit Co., 86 Md. 583.

Payment by Administrators and Executors.

1888, art. 81, sec. 65. 1860, art 81, sec. 72. 1843, ch. 208, sec. 11.

1874, ch. 483, sec. 64.

68. 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. *Parlett v. Dugan*, 85 Md. 410. *Baldwin v. State use of Hull*, 89 Md. 590.

Payment by Tenants.

Ibid. sec. 66. 1860, art. 81, sec. 73. 1812, ch. 191, sec. 36.

1874, ch. 483, sec. 65. 1888, ch. 515.

69. 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