

report, certificate and order are recorded, shall be legal and competent evidence.

1888, art. 93, sec. 113. 1860, art. 93, sec. 114. 1854, ch. 86, sec. 1.
1862, ch. 142.

112. The register of wills shall enter in a suitable book, to be provided by him for that purpose, all claims against a decedent, in regular order, as they are passed by the orphans' court or register of wills, giving the date of the passage, the name of the creditor, the character of such claim, whether open account, note, bond, bill obligatory, judgment or other evidence of debt, and the amount thereof; if an open account, the interest due thereon up to the date of the passage shall be stated separately; if a note, bond, bill obligatory, judgment or other evidence of debt, the date thereof, and the date from which interest begins to run shall also be stated, and other particulars of such claims; and the entry of a claim upon such book shall be taken as notice to the administrator of its existence; and the register of wills shall be entitled to receive, for making such entry of each claim, the sum of ten cents, to be paid by the claimant.

Seighman v. Marshall's Admr., 17 Md. 569. *McCann v. Sloan*, 25 Md. 575.
Bradford v. Street, 84 Md. 278.

Ibid. sec. 114. 1860, art. 93, sec. 115. 1854, ch. 86, sec. 2.

113. The claims thus entered shall not afford any evidence as to the justness or correctness of any debt therein entered, whenever the same shall be controverted by any administrator in any suit instituted for the recovery of such debt; nor shall the same be construed to take any debt out of the operation of a plea of limitations.

Ibid. sec. 115. 1860, art. 93, sec. 116. 1798, ch. 101, sub-ch. 8,
sec. 17. 1836, ch. 192, sec. 1. 1843, ch. 208, sec. 11.

114. In paying the debts of a decedent, an administrator shall observe the following rules: All taxes due and in arrear from the decedent shall be preferred to the exclusion of all other debts, and claims for rent in arrear against deceased persons, for which a distress might be levied by law, shall next have preference. Judgments and decrees shall next be wholly discharged. After such claims for taxes and rent, and judgments and decrees shall be satisfied, all other just claims shall be on equal footing without priority or preference. If