

(c) An annual commission (payable at the end of each year, accounting from the inception of such trust) upon the fair value of the corpus or principal so held in trust at the end of each year [of one-eighth of one per cent on the first five hundred thousand dollars of such corpus or principal, and one-sixteenth of one per cent upon any excess] *one-fourth of one per cent on the first \$250,000.00, one eighth of one per cent on the next \$250,000.00, and one-sixteenth of one per cent upon any excess*: such commission to be paid out of and chargeable against such corpus. The first charge with respect to trusts, the administration of which has already begun before the enactment of this section, shall be [reduced or prorated in proportion to the period elapsed from June 1st, 1939, to the date of such first charge] *so computed that for that portion of the annual period prior to June 1, 1951 the corpus commission shall be prorated in accordance with the rates provided by Chapter 100 of the Acts of 1939, and for the portion of the year subsequent to June 1, 1951, shall be prorated in accordance with the rates provided by this section*: and when a trust terminates in the course of any such year, with respect to all or any part of the corpus so held in trust, such commission for such current year shall be reduced or prorated according to the part of such year elapsed and the amount of corpus as to which it may so terminate, and shall be chargeable, for such part of a year (and with respect to any such part of the corpus) at such termination of the trust, upon the then value of such corpus.

(d) For selling real or leasehold property, a commission upon the proceeds of such sale at such rate as may be allowed by rule of court or statute, to trustees appointed to make sales under decrees or orders of a court of equity in the county in Maryland where such real or leasehold property is situated, or if such property is located outside of Maryland, then for selling similar property in the county where the trust is being administered; such commission to be payable out of the proceeds of such sale when and as collected.

(e) Upon the final distribution of any trust estate, or portion thereof, an allowance commensurate with the labor and responsibility involved in making such distribution, including the making of any division, the ascertainment of the parties entitled, the ascertainment and payment of taxes and any necessary transferring of assets; such allowance to be subject to revision or determination by any court of equity having jurisdiction in the premises. In the absence of special circumstances such allowance shall be equal to one-half of one per cent upon the value of the corpus so distributed.

(f) In determining what is a single trust for the application of the rates aforesaid all property held undivided under the