

*ments of income and corpus, the portion of the commissions computed under this subsection (d) to which that trustee shall be entitled shall be amounts equal to the commissions determined in accordance with subsections (b) and (c) hereof. The remaining commissions computed under this subsection (d) shall be paid to the other trustee or trustees and, if there is more than one other trustee, shall be divided equally between them unless they agree to a different division. If no one of several trustees performs the services necessary to be entitled to commissions in amounts determined in accordance with subsections (b) and (c) hereof, commissions computed under this subsection (d) shall be divided among the trustees equally unless they agree to a different division.*

**[(d)] (e)** 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)] (f)** 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 percent upon the value of the corpus so distributed.

**[(f)] (g)** In determining what is a single trust for the application of the rates aforesaid all property held undivided under the terms of the will or other instrument creating such trust, shall be considered as a single trust; but after any shares have been set apart or divided, to be held in separate trust, under the terms of any such will or other instrument each separate trust so set apart shall be considered as a single trust.

SEC. 2. *And be it further enacted, That this Act shall take effect July 1, 1972.*

Approved May 5, 1972.

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CHAPTER 270  
(House Bill 249)

AN ACT to repeal and re-enact, with amendments, Section 12D(a) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume and 1971 Supplement), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," to provide that in Talbot County the tax credit on real property given the elderly, if applicable, shall be proportionately increased under certain conditions and circumstances; to generally relate thereto; and to clarify the language therein.