

(b) The property of an insolvent who makes an assignment for the benefit of creditors or who has his property taken by a receiver under a decree of a court in an insolvency proceeding shall be applied to the following, in the order stated:

(1) Lien claims of the State, a county, municipal corporation, or other political subdivision of the State PERFECTED OR RECORDED BEFORE THE ASSIGNMENT OR INSTITUTION OF THE INSOLVENCY PROCEEDING, and claims of persons having judicial liens on property of the insolvent recorded more than four months before the assignment or institution of the insolvency proceeding;

(2) Costs and expenses of the administration of the trust or the insolvency proceeding which the court approves;

(3) Wages of an employee and health, welfare, and pension contributions contracted for in place of wages, earned not more than three months before the assignment or institution of the insolvency proceeding;

(4) Rent for any interest in real property in the State due not more than three months before the execution of the assignment or institution of the insolvency proceeding;

(5) Charges in connection with the transportation of goods advanced by one common carrier to another on behalf of a consignor or consignee not more than three months before the assignment or institution of the insolvency proceeding;

(6) Taxes not included in paragraph (1) of this subsection; and

(7) Claims of unsecured creditors.

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(b) If any person refuses to permit the examination of his records, the administrator may issue a subpoena to compel the person to testify and produce his records. The subpoena shall be served by the sheriff of the county where the person resides or may be found. The person shall be entitled to the same per diem and mileage as witnesses appearing in the circuit court of the State or the law [court] COURTS of Baltimore City, which shall be paid by the State.