

footing without priority or preference. If there be not sufficient to discharge all such judgments and decrees, a proportionate dividend shall be made between the judgment and decree creditors.

Taxes.

Claims for taxes need not be proved or passed; the executors must take notice of, and pay them. *Bonaparte v. State*, 63 Md. 470.

Taxes constitute a preferred debt—art. 81, sec. 76. See also art. 81, sec. 74.

Rent.

A claim for rent held to have priority under this section. *Longwell v. Ridinger*, 1 Gill, 60.

This section referred to as indicating that rent is not *per se*, a lien. *Buckey v. Snouffer*, 10 Md. 156.

As to claims for rent, see also secs. 91 and 92.

Judgments and decrees.

This section puts judgments and decrees upon the same footing in the administration of the personal estate. *Coombs v. Jordan*, 3 Bl. 320.

A judgment of another state is considered only as a contract debt in the distribution of decedent's assets in this state. *Brengle v. McClellan*, 7 G. & J. 434; *Bank of United States v. Merchants' Bank*, 7 Gill, 436.

Where the state and an individual have judgments against decedent, the judgment of state will be preferred in payment. *Contee v. Chew*, 1 H. & J. 417.

An executor is not authorized to pay a simple debt after notice of a debt by specialty. *Webster v. Hammond*, 3 H. & McH. 131.

A judgment rendered by justice of peace of this state is entitled to priority over general claims provided for by this section. *Newcomer v. Beeler*, 116 Md. 651.

Generally.

At common law the state is entitled to priority in the payment of debts of deceased, except those of record. *Murray v. Ridley*, 3 H. & McH. 174.

For a case involving the act of 1786 directing the order of the payment of debts, and the law prior thereto, see *Murray v. Ridley*, 3 H. & McH. 171.

This section referred to in construing sec. 111—see notes thereto. *Cape Sable Co.'s Case*, 3 Bl. 670.

For a case now apparently inapplicable to this section by reason of changes in the law, see *Post v. Mackall*, 3 Bl. 520.

As to distress, see art. 53, sec. 9, *et seq.*

Re. sale of decedent's real estate for payment of debts, see art. 16, secs. 233 and 234.

As to funeral expenses, see art. 16, sec. 233, and sec. 5 (this article).

As to the collateral inheritance tax, see art. 81, sec. 124, *et seq.*

An. Code, sec. 116. 1904, sec. 115. 1888, sec. 116. 1823, ch. 131, sec. 2. 1854, ch. 86, sec. 1.

121. No administrator shall be bound to take notice of any claim against his decedent unless the same shall be exhibited to such administrator legally authenticated; or unless such claim shall have been passed by the orphans' court and entered by the register upon his docket, or unless a suit shall be pending against such administrator for such claim.

The fact that the claim of plaintiff is not passed by orphans' court or proven as provided in secs. 85, 99, 101 and 102 does not prevent such plaintiff from maintaining a bill in equity, praying that estate be administered under direction of equity court, that will be construed, that ante-nuptial contract be enforced, etc. *Schnepfe v. Schnepfe*, 124 Md. 335.

This section has no application to taxes; executors must take notice of, and pay them. *Bonaparte v. State*, 63 Md. 469.

This section has no application to a notice by *lis pendens*, or one in due time followed by a *lis pendens*. *Steuart v. Carr*, 6 Gill, 443; *Schnepfe v. Schnepfe*, 124 Md. 336.

This section referred to in construing sec. 109—see notes thereto. *Bradford v. Street*, 84 Md. 278.

Cited but not construed in *Flater v. Weaver*, 108 Md. 672.

See notes to secs. 111 and 113.