

A testamentary gift to such religious, charitable, scientific, literary or educational Hebrew corporations as might be selected by the executor held to be valid under this section. *Rabinowitz v. Wollman*, 174 Md. 6.

Cited in *Baltimore v. Peabody Institute*, 175 Md. 192.

Cited but not construed in *Board of Home Missions v. Lynch*, 168 Md. 117.

1939, ch. 100.

280. Testamentary Trustees, and Trustees of other trust whose duties comprise the collection and distribution of income from property held under trust settlements or the preservation and distribution of such property, shall in lieu of such commissions as have been heretofore allowed for such services by custom or by law, be entitled to the following commissions for their services in administering such trusts; subject to the provisions of any valid agreement determining their compensation and subject to be increased or diminished for sufficient cause by any Court having jurisdiction over the administration of such trust, and the allowance of special commissions or compensation for services of an unusual nature, viz,

Accounting from the inception of such trust (or in the case of trusts, the administration of which has already begun before the enactment of this section, accounting from June 1, 1939) a commission of five per cent upon all income from real estate, ground rents and mortgages collected in each year; a commission of five per cent upon the first ten thousand dollars of all other income collected in each year, of four per cent upon the next ten thousand dollars, three per cent upon the next ten thousand dollars, and two per cent upon any excess; such commission to be paid out of and chargeable against such income.

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; 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; 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.

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.

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