

An. Code, sec. 117. 1904, sec. 116. 1888, sec. 117. 1798, ch. 101, sub-ch. 14, sec. 12.

122. Any administrator shall be entitled to appoint a meeting of creditors on some day by the court approved, and passage of claims, payment or distribution may be there made under the court's direction and control.

This section referred to in construing sec. 142—see notes thereto. *Williams v. Holmes*, 9 Md. 287.

Cited but not construed in *Gibbons v. Riley*, 7 Gill, 84.

See notes to secs. 142, 143 and 148.

As to the distribution by fiduciaries under the jurisdiction of equity, see art. 16, sec. 225, *et seq.*

An. Code, sec. 118. 1904, sec. 117. 1888, sec. 118. 1798, ch. 101, sub-ch. 10, sec. 6.

123. Whenever it shall appear by the first or other account of an executor or administrator that all the claims against or debts of the decedent which have been known by or notified to him have been discharged or allowed for in his account, it shall be his duty to deliver up and distribute the surplus or residue as hereinafter directed; provided, that his power and duty with respect to future assets shall not cease; and after such delivery he shall not be liable for any debt afterwards notified to him; provided, he shall have advertised as hereinbefore directed, unless assets shall afterwards come into his hands which shall be answerable for such debts.

Ordinarily legacies are payable at expiration of one year from testator's death, and bear interest from that time. When interest is payable from testator's death. *White v. Donnell*, 3 Md. Ch. 526. And see *Iglehart v. Kirwan*, 10 Md. 559; *Hammond v. Hammond*, 2 Bl. 306; *Thomas v. Frederick School*, 9 G. & J. 115.

Although executor is relieved from liability under this section, creditor may still pursue his remedy against the property, or legatee or devisee. This section distinguished from sec. 109. *Zollickoffer v. Seth*, 44 Md. 370; *Coburn v. Harris*, 53 Md. 371.

This section indicates that it is obligation of executor to ascertain who are entitled to legacies, etc. *Conner v. Ogle*, 4 Md. Ch. 450; *Lowe v. Lowe*, 6 Md. 354. And see *Coward v. State*, 7 G. & J. 479.

Distribution.

An. Code, sec. 119. 1904, sec. 118. 1888, sec. 119. 1798, ch. 101, sub-ch. 11.

124. When all debts of an intestate exhibited and proved or notified and not barred shall have been discharged or settled, or allowed to be retained as herein directed, the administrator shall proceed to make distribution of the surplus as follows.¹

This section and the following ones have no application where there is a will. *Hokamp v. Hagaman*, 36 Md. 518.

The succession to personal property on intestacy is regulated by law of owner's last domicile. *Newcomer v. Orem*, 2 Md. 297; *Corrie's Case*, 2 Bl. 488.

This section referred to as indicating that a final account so far as debts are concerned must be stated before orphans' court can order legacies paid or distribution made. *Lowe v. Lowe*, 6 Md. 354. (See notes to sec. 123.) And see *Biddison v. Mosely*, 57 Md. 94; *Coward v. Slate*, 7 G. & J. 479. *Cf. Clarke v. Sandrock*, 113 Md. 426.

This and following section referred to as making plain duty of an administrator to distribute after debts are paid. *Coward v. State*, 7 G. & J. 479.

As to transfer of assets from ancillary administrator to administrator of domicile, see *Williams v. Williams*, 5 Md. 467; *Cassilly v. Meyer*, 4 Md. 1.

This section referred to in construing sec. 142—see notes thereto. *Williams v. Holmes*, 9 Md. 286.

¹ As to the collateral inheritance tax, see art. 81, sec. 124, *et seq.*