

Salmon, for any advances he may hereafter make, or may have heretofore made for or to the said Thomas Clagett; and also for any endorsements which the said Charles Salmon may have heretofore, or shall hereafter execute for or on account of the said Thomas Clagett, have agreed to execute and deliver these pre-

selling the property of complainants for the payment of taxes assessed thereon, when the Ordinance under which the taxes were levied is invalid, or the proceedings of the officers are not in pursuance of the Ordinance or of the statute in such case made and provided. *Holland's Case*, 11 Md. 186; *Bouldin's Case*, 15 Md. 18; *Porter's Case*, 18 Md. 284; *Moale's Case*, 61 Md. 234; *Hanson's Case*, 61 Md. 462.

The failure of the City Commissioner to advertise for proposals to do the work of grading a street in as many newspapers as the Ordinance directed, is such a departure from a substantial and important provision, introduced for the benefit and protection of the property owners, as entitles them to an injunction to restrain the collection of the tax imposed upon them to pay the cost of the work done. *Balto. v. Johnson*, 62 Md. 225. Assessments for grading, &c. a street, imposed in advance of its condemnation as a highway, are illegal and void, and their collection should be perpetually enjoined. *Balto. v. Hook*, 62 Md. 371.

There is a distinction between an ordinance to open and condemn a street, where private property is taken for public use by the right of eminent domain, and an ordinance imposing a tax or assessment for the repaving of a street already opened. *Balto. v. J. H. Hospital*, 56 Md. 29. Provisions for notice, or giving the right of hearing, or an appeal to the Courts and a jury trial, are not essential to a valid exercise of the taxing power in the latter case. If no such provisions are required by Act of Assembly, nor embodied in the ordinance, equity will not interfere by injunction with the enforcing of the assessment, for the power to determine when a special assessment shall be made, on what basis it shall be apportioned, over what district it shall extend, and whether the particular improvement will confer a benefit upon property in the immediate locality beyond that which will accrue therefrom to property more remote, or to the public generally, is a power confided to the legislative department to be exercised subject to such provisions, and under such restrictions only as the law-makers may see fit, in each case, to prescribe. *Ibid*, 31.

Where the City Collector is about to advertise and sell property, assessed for benefits for opening a street under an ordinance which was void because not in substantial conformity with the notice, equity has jurisdiction, on the application of a property holder, to restrain the execution. *Balt. v. Grand Lodge*, 44 Md. 437. But in this case it was held that complainant had lost his right to proceed in equity by acquiescence and laches. In *Annapolis v. Harwood*, 32 Md. 471, the municipality was restrained from collecting an assessment for paving a street, when the entire expense was imposed upon the owners of property binding thereon, because the ordinance was unauthorized under any Act of Assembly. In *Balto. v. Little Sisters of the Poor*, 56 Md. 402, an application to restrain the collection of assessments for benefits in opening a street, on the ground of the alleged invalidity of the ordinance, was refused. In *Brooks v. Balt.*, 48 Md. 265, application to restrain collection of benefits assessed on property adjacent to the city limits was refused. Where the Legislature, in the exercise of its constitutional authority, extends the taxable limits of a city, equity will not restrain the collection of taxes imposed by the municipal authority upon property within