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118 Md. 275, 84 A. 491

Court of Appeals of Maryland.
**MAYOR AND CITY COUNCIL OF
 BALTIMORE**

v.
 MEYER.
 June 12, 1912.

Appeal from Superior Court of Baltimore City;
 John J. Dobler, Judge.

Action by Arthur Meyer against the Mayor and
 City Council of Baltimore. Judgment for plaintiff,
 and defendant appeals. Reversed, without
 awarding a new trial.

West Headnotes

Municipal Corporations 268 ↪977

[268k977 Most Cited Cases](#)

Taxes voluntarily paid under a mistake or doubt
 of law cannot be recovered back, even though
 there was no legal or moral obligation to pay, and
 the recipient has no right in good conscience to
 retain.

Municipal Corporations 268 ↪977

[268k977 Most Cited Cases](#)

In the absence of express statutory authority for
 the recovery of taxes paid under a mistake of law,
 a municipality cannot by ordinance change the
 common law of the state so as to authorize a
 recovery.

Municipal Corporations 268 ↪977

[268k977 Most Cited Cases](#)

Where a statute relating to the recovery of taxes
 paid under a mistake of law applies only to the
 counties, the presumption is that it purposely
 excluded the city of Baltimore.

Municipal Corporations 268 ↪977

[268k977 Most Cited Cases](#)

Under Baltimore City Code 1906, art. 38, § 5,

codifying Ordinance No. 88, and Baltimore City
 Charter, § 170, as amended by Acts 1908, c. 167,
 held, that an owner paying taxes in excess of
 those properly chargeable to him could not
 recover such excess by suit, but that under the
 charter he had full opportunity to contest such
 assessment.

Municipal Corporations 268 ↪979

[268k979 Most Cited Cases](#)

A property holder may go into equity to protect
 his property from an unlawful sale for taxes.

Argued before BOYD, C. J., and BRISCOE,
 PEARCE, BURKE, THOMAS, and
 STOCKBRIDGE, JJ.

Alexander Preston, of Baltimore, for appellant.
 Charles E. Ecker and Thos. Burling Hull, both of
 Baltimore, for appellee.

BOYD, C. J.

As the questions involved in this case are the
 same as those determined in [Baltimore v. Harvey,](#)
[84 Atl. 487,](#) it will not be necessary to file a
 separate opinion, but for reasons given in that one
 the judgment in this case will be reversed.

Judgment reversed, without awarding a new trial,
 the appellee to pay the costs.

Md. 1912.

City of Baltimore v. Meyer
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