

Continued

to proceed by way of sale, it will cost roughly \$20,000.00 to attempt to collect approximately \$4,000.00 of taxes; and the nature of the properties in question and the condition of the real estate market are such that the City would inevitably be obliged to buy in the properties itself.

Under these circumstances, Mr. Young wishes to know whether he can proceed by way of suit against the owner rather than by a tax sale.

On August 14th, 1911, Mr. Charles A. Marshall, of this office, referring to Sections 51-A and 58-A of the Baltimore City Charter, held that:

"The powers of sale and distraint given to the City Collector are merely cumulative remedies, and, in addition to these remedies, the law implies an action in assumpsit as a remedy for the collection of a debt created by statute."

Vol. 17, Opinions of City Solicitor, pp. 4862,
4863

In 1929 the Legislature revised the Public General Laws on taxation and inserted the following provision:

"Any tax may be collected from the person liable under this Article to pay the same by action of assumpsit instituted at any time after said tax shall become due and payable, and within the period of limitation prescribed by this Article, and such suit may be maintained notwithstanding the existence of other remedies by way of sale of real estate, or otherwise."

Article 81, Section 145

Section 1 of Article 81, passed at the same time as Section 145, reads as follows:

"The provisions of this Article, so far as they are substantially the same as existing statutes, shall be construed as continuations thereof, and as intended to make no substantive change in existing laws, except so far as such change shall be clearly manifest; and no implication of a change of intent shall arise by reason of a change in words or phraseology, or by reason of a relocation or rearrangement of sentences, phrases, sections or paragraphs except so far as such change of intent shall be clearly manifest."