

Continued

With reference to the Section of the Code which provides that taxes shall be collected by the City Collector within four years after same have been levied, or otherwise be barred, *Hebb vs. Moore*, supra, states that this provision "was intended to apply only to such cases and such persons, when the collector could, on notice, proceed summarily to sell the debtor's property for taxes; and whenever he could do so and did not resort to his distress and sale, the Statute was permitted to be pleaded as a bar after the expiration of four years from the levy of such taxes. It was not intended, and could not have been intended to be a bar when the law would not allow the Collector to resort to his legal remedies for summary enforcement of payment."

As to the right of the City Collector to intervene in Equity Proceedings for the purpose of having the property sold for the payment of taxes, it has been held in the case of *Rouse vs. Archer*, 149 Md. 470, at page 474, that, "if, in any case there should be undue delay in effecting and reporting a mortgage sale, it would be competent for the Court to authorize the officer charged with the collection of taxes on the mortgaged property to proceed with the enforcement of the tax lien, notwithstanding the fact that a bond had been filed preliminary to a sale under the mortgage."

Although there is nothing in the file to indicate whether or not it is the intention of the City Collector to endeavor to collect the penalties due on account of the delinquent taxes, I might add that the case of *Blakistone vs. State*, 117 Md. 237, holds that:

"Although not so required by Statute, it is the duty of the Collector to apply to the Court administering the property, for the payment of the penalty on the taxes due thereon, as well as for the payment of the principal sum and interest due."

*Blakistone vs. State*, supra, also holds that:

"When land or other property is under control of a Court of Equity the ordinary statutory remedies for the enforcement of taxes levied upon, or payable in respect of such property, are suspended and payment must be secured through the power and authority of the Court."

In view of the foregoing references to the law of Maryland, as laid down by the Court of Appeals, and particularly in respect to the duties of the City