

Continued

The matter of reimbursing the E. J. Codd Company for the cost of constructing the pipe line was disposed of, as mentioned above, by City Solicitor Wallace, on March 18th, 1926, when he advised the E. J. Codd Company that there was no legal obligation on the part of the City to make reimbursement, and I will not go further into this matter as, after reading the authorities in the file, I agree fully with Mr. Wallace's decision.

With reference to the abatement of the water charges now standing on the books of the City against the E. J. Codd Company, there are two questions involved, namely:

1. Does the Statute of Limitations prevent the City from collecting any of the unpaid water rents?
2. Do any or all unpaid water rents remain a lien against the property?

With respect to the question of water charges being barred by the Statute of Limitations, there is no case directly in point in this State, but it is provided in Section 14 of Article 48 of the Baltimore City Code, in dealing with the collection of water rents as follows:

" . . . . no discount shall be paid after the first day of September, and all bills not paid on or before the first day of October shall be placed in the hands of collectors, and shall be collected in the same manner, and subject to the same costs as the City Collector is, or may be authorized to demand in collecting taxes overdue, or they may be collected as other small debts are collected before a Justice of the Peace."

Now Section 843 of the Baltimore City Charter requires that all taxes in the City of Baltimore shall be collected within four years from the levying of same, and provides that any person attempting to collect such taxes after the lapse of four years shall be liable to a penalty.

Insofar as Section 14, Article 48 of the Baltimore City Code provides that water rents are to be collected as taxes, and Section 843 of the Baltimore City Charter bars the collection of taxes after four years, by inference it might be construed that the collection of water rents is barred after the lapse of four years. This theory, however, cannot be construed as the law of Maryland, for the reason