

November 28th, 1932

R. E. Lee Marshall, Esq.,  
City Solicitor.

In re: File No. 60153 - Delinquent  
water rent bills against property  
known as 3726 Dillon Street.

Dear Mr. Marshall:

I have before me for an opinion certain correspondence relative to the unpaid flat rate water bills against property known as 3726 Dillon Street. The unpaid charges against this property are for the years 1924 and 1925, at the rate of Thirty-eight Dollars and Fifty Cents (\$38.50) per annum.

The ferrule to the supply for 3726 Dillon Street was drawn on November 19th, 1925, and no charge has since been made against this property for water.

In the above captioned case 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