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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 that water rents are not taxes, and if Section 843 of the City Charter were intended to cover water charges, the framers of the City Charter would have so provided.

Moreover, the Court of Appeals of Maryland, in the case of Gould vs. Baltimore, 59 Md. 374, in dealing with the collection of paving assessments, construed the Act of 1874, Chapter 218, which authorized the city authorities to provide by ordinance for the collection of such assessments "as other city taxes are collected" to mean that such paving assessments were not "taxes" within the general meaning of the word taxes. The phraseology construed in this case is similar to that used in Section 14, Article 48, which says that water rents "shall be collected in the same manner and subject to the same costs that the City Collector is or may be authorized to demand in collecting taxes overdue". Judge Robinson, in rendering the opinion in this case, stated that the Act under construction "merely authorizes the City to provide by ordinance for collecting such assessments 'as other city taxes are collected'. No ordinance, however, has been passed providing that the collection of such assessments shall be made within a prescribed time. We are of the opinion, therefore, that the claim of the appellee is not barred by the statute".

Judge Urner, in the case of St. Paul Building Company vs. Baltimore, 149 Md. 685, in quoting with approval the decision in Gould vs. Baltimore, supra, uses the following language:

"It was further decided that an Act authorizing the City to collect paving assessments 'as the other city taxes are collected' would not subject the assessments to the defense of limitations allowed by the tax statute and the paving claim in dispute was not barred after the lapse of four years, since no ordinance had been passed which provided that such claims should be enforced within that period. Similar rules have since been made in Hoale vs. Baltimore, 61 Md. 224, and Fairmount Corporation vs. Baltimore, 145 Md. 391."