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If paving assessments are not to be construed as "taxes" within the purview of a statute or ordinance providing that such assessments shall be collected "as other city taxes" it certainly cannot be contended that the water rents here involved, because Section 14, Article 48 of the Baltimore City Code requires them "to be collected in the same manner * * * as taxes overdue" should be placed in the same category as real estate taxes, since quoting from *St. Paul Building Company vs. Baltimore*, "no ordinance has been passed which provided that such claim should be enforced within" a prescribed time.

In the case of *Eschbach vs. Pitts*, 6 Md. 71, our Court of Appeals, in dealing with limitations regarding liens on realty, it was held that "there is no principle of limitation except that recognized in the statute which limits the duration of a lien, and the statute of limitations of the State applies to actions therein specified * * *."

An examination of Bagby's Annotated Code of Maryland, Article 51, which contains the general law on "limitations of actions" fails to reveal any reference which might possibly be construed to apply to water charges, nor is anything contained in either the Baltimore City Charter, or the Baltimore City Code prescribing a definite period in which water charges shall be collected.

Moreover, by Chapter 279 of the Acts of 1929, relating to the City's Bureau of Liens, it is provided as to the certificate of liens authorized to be issued as follows:

"Said certificate shall show all charges and assessments of every character due the Mayor and City Council of Baltimore, including * * * water rent * * * which said charges and assessments shall be liens against the property affected until paid."

Now with reference to the unpaid water rents remaining liens against the property affected, the question of whether or not such charges are liens, has not been decided by a Court of last resort in this State. However, Judge Carroll T. Bond, while sitting as Judge of the Court of Common Pleas of Baltimore City, in the case of *Oscar Wolff vs. Alfred M. Quick, et al.*, on October 27th, 1911, held that unpaid water rents are liens against the property affected even in the hands of subsequent owners." Opinion printed in bound volume of Daily Record No. 47, folio 549.