

1904, art. 81, sec. 84. 1888, art. 81, sec. 81. 1860, art. 81, sec. 90. 1874, ch. 483, sec. 80. 1888, ch. 515.

**86.** If any collector of county or city taxes shall fail to account for and pay over the money he has collected, or ought to have collected within the time required by law, his bond may be put in suit and he shall be chargeable with interest from the time the money ought to have been paid. This section not to apply to Garrett county.

A surety is liable on a tax collector's bond where the collector applied the taxes for the current year in discharge of taxes for previous years as to which he was in default. Various irregularities held not to relieve the surety. Calculations of interest. *Frownfelter v. State*, 66 Md. 86.

This section referred to in holding section 93 unconstitutional. *State v. German Savings Bank*, 103 Md. 200.

See note to sec. 84.

### Completion of Collections by Collector.

*Ibid.* sec. 85. 1888, art. 81, sec. 82. 1860, art. 81, sec. 91. 1815, ch. 173, sec. 2. 1874, ch. 483, sec. 81. 1900, ch. 619.

**87.** Every collector shall be allowed the term of one year after the expiration of the time for which he was appointed to collect all balances due him in the same manner as he could collect the same before the expiration of his term of office. This section shall not apply to Talbot county.

This section was not intended as a limitation of the time within which the collector could receive taxes placed in his hands for collection, but as an extension of the time within which he could resort to all remedies given him during his term. *Baldwin v. State*, 89 Md. 596. And see *State v. Dorsey*, 3 G. & J. 94.

See art. 26, sec. 40. *et seq.*

### Limitations.

*Ibid.* sec. 86. 1888, art. 81, sec. 83. 1860, art. 81, sec. 92. 1852, ch. 75, sec. 4. 1874, ch. 483, sec. 82.

**88.** All taxes levied for county or city purposes shall be collected by the collectors of the counties or cities respectively within four years after the same shall have been levied, and if the same shall not be collected within four years the parties from whom such taxes may be demanded may plead this section in bar of any recovery of the same.

A promise within the four years by the owner of property to pay the taxes, will remove the bar of the statute of limitations as against a judgment creditor; *contra*, as against a *bona fide* purchaser or mortgagee. *Georgetown College v. Perkins*, 74 Md. 74. And see *Perkins v. Dyer*, 71 Md. 422.

Land held by a life tenant, who removes the bar of the statute as to taxes by a subsequent promise, may be proceeded against although the remaindermen are not parties to such subsequent promise. *Duvall v. Perkins*, 77 Md. 591.

This section has no application where the collector could not resort to his remedies for summary enforcement of payment because equity had taken jurisdiction over the property, and this is true although the collector's petition in the equity court is not filed within the four years. *Hebb v. Moore*, 66 Md. 168; *Gould v. Baltimore*, 58 Md. 51. And see *Baldwin v. State*, 89 Md. 598. *Cf. Perkins v. Gaither*, 70 Md. 135.

This section has no application to assessments for paving streets. *Moale v. Baltimore*, 61 Md. 243; *Gould v. Baltimore*, 59 Md. 379. And see *Gould v. Baltimore*, 58 Md. 51.