

Since this section provides that "the parties from whom such taxes may be demanded" may plead this section, sureties can not plead it in bar of a suit on their bond growing out of the failure of a guardian to pay taxes. *Baldwin v. State*, use Hull, 89 Md. 597.

Unless the statute is plead the land may be sold although this section is applicable, and where the property is sold but subsequently redeemed and there is no exception to the allowance of the taxes in the auditor's account on the ground of the statute, the taxes are properly allowed. *Baden v. Perkins*, 77 Md. 467.

This section withdraws a suit for taxes from the operation of article 57, section 1. This section held not to be applicable to the city of Baltimore—see the act of 1898, ch. 123 (Baltimore City Charter), section 843. *Gunther v. Baltimore*, 55 Md. 461.

The statute of limitations begins to run immediately after the taxes have been levied. *Condon v. Maynard*, 71 Md. 604.

This section referred to in deciding that county commissioners could only levy in any one year for the taxes for that year, and not for past years. *Baltimore, etc., Ry. Co. v. Wicomico County*, 93 Md. 130 (and see *Wicomico County v. Baneroft*, 203 U. S. 117).

See notes to sec. 68.

As to limitations, see art. 57.

Payment of Taxes by Corporations.

1904, art. 81, sec. 87. 1888, art. 81, sec. 84. 1860, art. 81, sec. 93. 1843, ch. 289. 1847, ch. 266, sec. 6. 1872, ch. 419. 1874, ch. 483, sec. 83.

89. The president or other proper officer of the banks, State and national, and other incorporated institutions and companies, chartered by this State, or located and doing business therein, shall annually, on the second day of January, pay to the treasurer of the State, the state tax imposed upon the shares of capital stock of said banks, institutions or companies for the previous year, whether they or any of them have or have not declared any dividend or earned any profits and without regard to the place of residence of stockholders.

Although this section requires the company to pay state taxes "for the previous year" on the second of January, since section 95 imposes a penalty if they are not paid by the first day of November, the taxes are due on the latter date for the current year. *Skinner Dry Dock Co. v. Baltimore*, 96 Md. 43; *State v. Safe Deposit Co.*, 86 Md. 582.

State taxes upon capital stock are payable direct to the state treasurer, and their payment may be enforced by mandamus. It is no defense that the officer against whom the suit is brought was not in office when the tax became due and payable. Effect of the acts of 1868, ch. 371, and 1872, ch. 419. *Emory v. State*, 41 Md. 38; *Barney v. State*, 42 Md. 488. And see *State v. Mayhew*, 2 Gill, 487.

County and municipal taxes need not be imposed upon the same basis as that prescribed by this section for state taxation. *Firemen's Insurance Co. v. Baltimore*, 23 Md. 311.

This and the following sections referred to in construing section 108—see notes thereto. *Baltimore v. State*, 105 Md. 5.

See sections 2, 100, *et seq.*; 150, *et seq.*, and 167, *et seq.*

As to the taxation of foreign corporations, see art. 23, sec. 95, *et seq.*; see also, art. 23, sec. 120, *et seq.*

Ibid. sec. 88. 1888, art. 81, sec. 85. 1860, art. 81, sec. 94. 1847, ch. 266, sec. 7. 1874, ch. 483, sec. 84.

90. In all cases where any incorporated institution or company has no capital stock, so called, the property and assets of said company, of whatever nature, shall be assessed, and the president or other proper