

place the bill for the entire amount of taxes, penalty and any interest that may be due, in the hands of the Attorney General for collection by suit in the name of the State, and the failure of any such corporation to pay such tax, interest and penalty shall constitute cause for forfeiture.

The provisions of this section shall apply to every partnership, individual or foreign corporation from which any tax may be due and payable to the Treasurer of the State of Maryland.¹

An. Code, sec. 49. 1904, sec. 47. 1888, sec. 47. 1843, ch. 208, sec. 6. 1872, ch. 384.
1874, ch. 483, sec. 46.

56. All state and county or municipal taxes shall be liens on the real estate of the party indebted from the time the same are levied.

Taxes are not a lien *per se*; hence, they are not a lien on personal property. *Parlett v. Dugan*, 85 Md. 409. And see *Degner v. Baltimore*, 74 Md. 146.

The act of 1872, ch. 384, extended the application of this section to county and municipal taxes; this section applies to Baltimore city. *Ex Parte Tax Sale Lot 172*, 42 Md. 198. And see *Eschbach v. Pitts*, 6 Md. 76.

This section referred to in deciding that mortgagor's failure to pay taxes, was a default and entitled trustee to sell under mortgage. *Union Trust Co. v. Belvedere Co.*, 105 Md. 524.

This section construed in connection with sec. 74—see notes thereto. *Degner v. Baltimore*, 74 Md. 146; *Fulton v. Nicholson*, 7 Md. 107.

See secs. 74 and 75; and secs. 135 and 237 and notes.

See art. 25, sec. 80.

Refunding to State Collectors Overpayments by Them.

An. Code, sec. 51. 1904, sec. 49. 1898, ch. 280.

57. The comptroller of the treasury and the treasurer of the State shall, on or before the first day of February in the years of the meeting of the general assembly, make out from their books accurate lists of the names of all such collectors of state taxes, together with their county and district address, who have paid into the treasury of the State more money for state taxes than on a final settlement is properly and legally chargeable to them, and the amount of money so overpaid opposite each name respectively, and such certificates shall be by the presiding officers of the two houses of the general assembly referred to the committee of finance of the senate and the committee of ways and means of the house, and said general assembly shall provide, either by separate bill or by including the same in a general appropriation bill, for the repayment of said several sums of money to the collectors respectively entitled to the same.

See art. 19, sec. 19.

Sales by Collectors.

An. Code, sec. 52. 1904, sec. 50. 1888, sec. 49. 1844, ch. 236, sec. 4. 1872, ch. 384.
1874, ch. 483, sec. 48. 1888, ch. 515. 1900, ch. 619.

58. Whenever a collector shall find it necessary to proceed by way of distress or execution to collect state or any other taxes, he shall first leave with the party by whom the taxes are to be paid, or with one of them, if more than one, or at his or their usual place of abode, or at the usual place

¹ Sec. 2 of ch. 284 of acts of 1922 repeals all laws inconsistent with said ch. 284 to extent of such inconsistency.