

**Limitations.**

An. Code, sec. 88. 1904, sec. 86. 1888, sec. 83. 1852, ch. 75, sec. 4. 1874, ch. 483, sec. 82. 1918, ch. 268.

**93.** 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. Provided, however, that in all cases where collectors shall have failed to collect such taxes within said period and receivers or trustees have been appointed to complete the collection of such taxes, such receivers or trustees shall have two years from the time of their appointment in which to make such collections, and this section in such cases may not be pleaded in bar of recovery in any action instituted by such trustees or receivers within said period of two years from the date of their appointment.

A promise within four years by owner of property to pay taxes will remove bar of 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 bar of the statute as to taxes by a subsequent promise, may be proceeded against although remaindermen are not parties to such subsequent promise. *Duvall v. Perkins*, 77 Md. 591.

This section has no application where collector could not resort to his remedies for summary enforcement of payment because equity had taken jurisdiction over property, and this is true although collector's petition in equity court is not filed within 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.

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

Unless statute is pleaded the land may be sold although this section is applicable, and where property is sold but subsequently redeemed and there is no exception to allowance of taxes in auditor's account on 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 art. 57, sec. 1. This section held not to be applicable to city of Baltimore—see act of 1898, ch. 123 (*Baltimore City Charter*), sec. 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. And see *Findlay v. Darnall*, 143 Md. 294.

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

See notes to sec. 74. As to limitations, see art. 57.

**Payment of Taxes by Corporations.**

An. Code, sec. 89. 1904, sec. 87. 1888, sec. 84. 1843, ch. 289. 1847, ch. 266, sec. 6. 1872, ch. 419. 1874, ch. 483, sec. 83.

**94.** 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