

unto requested by the Collector of Taxes of such county or city; and it shall be the duty of each and all of said officers to request such suits to be instituted whenever taxes are overdue and unpaid, unless such taxes be sufficiently secured by lien upon real estate, or otherwise, or unless it is certain that any judgment in any such suit would be uncollectible.

1929, ch. 226, sec. 150.

150. In any such action the certificate of the authority charged with the collection of the tax, that is, the Comptroller of the Treasury, collector of any county and/or city, showing the amount of tax due with all penalties and interest shall be *prima facie* evidence to entitle the plaintiff to judgment for the amount of such tax, penalty and interest and shall cast upon the defendant the burden of proving that the assessment was not legally made or that the tax has been paid or any other sufficient defense

Limitations.

1929, ch. 226, sec. 151.

151. All State, County or City taxes of every kind for which no other period of limitation is prescribed by law shall be collected within four years after they shall have become due, or else shall be utterly barred; and no such taxes shall be assessed or collected after said period; provided (a) that when collectors shall have failed to collect such taxes and receivers or trustees have within said period been appointed to complete the collection thereof, the period for collection thereof shall be extended for two years from the time of the appointment of such receivers or trustees, and (b) that any action at law or suit in equity for collection of such taxes or for sale of property to pay the same or for the enforcement of any lien therefor, may, if instituted within the period hereinabove prescribed be prosecuted as if this section had never been passed, and any judgment or decree therein may be enforced or renewed as other judgments or decrees.

93. This section has no application to assessments for sidewalks in Baltimore City. Meaning of "remedy." *St. Paul Bldg. Co. v. Baltimore*, 149 Md. 686.

93. Sec. 93 (old) referred to—see notes to secs. 69, 191 and 142, and to art. 93, sec. 120. *Thompson v. Henderson*, 155 Md. 669.

As to limitations *re* tax sales in Montgomery County, see art. 57, sec. 17.

As to collateral inheritance taxes, see secs. 108 and 120.

Refund of Taxes.

1929, ch. 226, sec. 152.

152. The Comptroller of the Treasury and the State Treasurer in every year of the meeting of the General Assembly shall make out from their books an accurate list of the names of all persons who have erroneously or mistakenly paid into the treasury of the State more money for State taxes than was properly and legally chargeable to them. And such list, with the amount of such taxes, shall be certified to the Governor, who shall

See important footnote on first page of this article.