

the said sale has been fully ratified and confirmed and a deed to the purchaser executed and delivered as provided in this Charter, the successor in office of such City Collector whose term of office shall thus cease or expire is hereby authorized, empowered and required to continue and complete all said proceedings commenced and carried on as aforesaid, during the term of office of his said predecessor, in the same manner and with like effect as his said predecessor would have been authorized and empowered to do had his term of office not ceased and expired as aforesaid; and the successor in office of such City Collector whose term of office shall thus cease or expire, shall have full power and authority to report any and all sales made by his said predecessor in office, to execute and deliver any and all deeds to property sold or reported by his said predecessor, and generally to do any and all acts and things necessary or proper to be done in order to continue and finally complete the enforcement and collection of taxes, and the sale and conveyance of property therefor commenced and carried on by his said predecessor in office.

Duvall v. Perkins, 77 Md. 588. *Taylor v. Forrest*, 96 Md. 529.

Interest and penalties may be collected from property in the hands of a receiver, but the right to them may be lost by delay in applying to the Court.

Blakistone v. State, 117 Md. 238.

Taxes paid under a mistake of law cannot be recovered. City Collector cannot refund taxes paid under a law, after it was declared invalid.

Baltimore v. Harvey, 118 Md. 276. *Amos v. Abromaitis*, 122 Md. 257.

This act invalidates tax sale deed given before act was passed.

McMahon v. Crean, 109 Md. 669.

COLLECTOR OF STATE TAXES.

1874, ch. 483. P. L. L. (1888), Art. 4, sec. 851. 1916, ch. 38.

52. The Mayor shall appoint in the mode prescribed in Section 25 of this Charter, and he shall hold his office as therein provided, one Collector for Baltimore City, for the collection of all State taxes levied or to be levied for any year; provided, however, that the City Collector shall be the Collector of State taxes and perform the duties as herein provided, unless otherwise provided by ordinance of the Mayor and City Council of Baltimore.

Crane v. State, 1 Md. 27. *Humphrey v. State*, 17 Md. 57. *McCauley v. State*, 21 Md. 573. *Allen v. State*, 98 Md. 697. *Cf.*, *Seidenstricker v. State*, 2 Gill, 374.

1865, ch. 155. 1868, ch. 366. 1874, ch. 483, sec. 32. P. L. L. (1888), Art. 4, sec. 852.

53. The Collector of State taxes in the City of Baltimore, before he acts as such, shall give a bond to the State of Maryland in the penalty of seventy-five thousand dollars, to be approved by the Governor, with the condition that "if the above bound shall well and faithfully execute his office, and shall account to the State Comptroller for, and pay to the Treasurer of the State, the several sums of money which he shall receive for the State, or be answerable for by law, at such times as the law shall direct, then such obligation to be void, otherwise to remain in full force and virtue in law." The said Collector's bond, when approved by the proper authorities in the City of Baltimore, shall be recorded in