

ages against non-residents; and no attachment bond shall be required of the plaintiff.

As to attachments, see art. 9.

1929, ch. 226, sec. 148.

148. Any such suit shall at the request of the plaintiff be tried forthwith as soon as same is at issue, and shall have precedence over all other civil cases whatsoever.

1929, ch. 226, sec. 149.

149. It shall be the duty of the Attorney General to institute any such suit on behalf of the State whenever thereunto requested by the Governor, the Comptroller, or the Treasurer; and it shall be the duty of the attorney or solicitor for any county or city to institute any such suit whenever thereunto 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. 1935, ch. 407, 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 tax has been paid or any other sufficient defense, but this section shall not be construed to permit the defendant to interpose any defense which he might have raised by way of appeal from the assessment upon which such tax was levied.

This section referred to in construing sec. 153. *Tidewater Oil Co. v. Anne Arundel Co.* Daily Record, April 8, 1935.

Limitations.

1929, ch. 226, sec. 151 1933 (Special Sess.), ch. 88.

151. All 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 prose-