

cuted 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. 1935, ch. 407, sec. 152.

152. Whenever any person shall have erroneously or mistakenly paid into the Treasury of the State more money for taxes or other charges than was properly and legally chargeable to or collectible from such person, and shall have filed with the Comptroller of the State a written demand for the refund thereof the Comptroller shall certify the same to the Governor, who shall include the same without alteration in the next budget prepared by him and submitted to the General Assembly under the Constitution of this State.

1929, ch. 226, sec. 153. 1933, ch. 321. 1935, ch. 407, sec. 153.

153. Whenever any person shall have erroneously or mistakenly paid to the County Commissioners of any of the counties of this State, or to the collector or treasurer for such County Commissioners, or to the Mayor and City Council of Baltimore, or its collector, more money for taxes or other charges than was properly and legally chargeable to or collectible from such person, the said County Commissioners and the Mayor and City Council of Baltimore shall rectify the error and immediately levy and pay to such person any money that was so paid; provided, however, that no refund under the provisions of this or the preceding section of this sub-title shall be required in any case where the validity of the assessment upon which such taxes were levied might have been challenged by way of appeal therefrom under any of the provisions of this Article.

Taxpayer entitled to recover taxes paid on assessment of non-taxable notes even though no protest or appeal made at time. *Baltimore v. Home Credit Co.*, 165 Md. 65 (decided prior to act of 1935, ch. 407).

In suit under this section for recovery of taxes erroneously paid, held that it is action on an implied assumpsit and that such action is barred by limitations under art. 57, sec. 1, if not brought within 3 years. *Baltimore v. Household Finance Corp.*, Daily Record, Jan. 19, 1935.

This section not applicable where taxes are paid on assessments based on inventories filed by owner and where owner failed to give information for change in assessments or to use remedies available under secs. 39, 40 and 182-186. *Tidewater Oil Co. v. Anne Arundel Co.*, Daily Record, April 8, 1935.

Penal Clauses.

1929, ch. 226, sec. 154.

154. Any person who either as principal or agent shall negligently or without due excuse fail to furnish any information, or to answer any inter-

See important footnote on first page of this article.