

An. Code, 1924, sec. 80. 1912, sec. 75. 1904, sec. 73. 1888, sec. 70. 1842, ch. 269, sec. 8. 1846, ch. 175. 1852, ch. 56, sec. 7. 1874, ch. 483, sec. 69. 1929, ch. 226, sec. 62.

**65.** In all cases in which any collector of State, county and/or city taxes shall fail to pay the amount due and payable by him, at the time specified by law, to the State Treasurer, or other official authorized by law to receive the same, the Comptroller or other competent authority may, in his discretion, order a suit upon his bond.

See notes to sec. 64.

An. Code, 1924, sec. 81. 1912, sec. 76. 1904, sec. 74. 1888, sec. 71. 1841, ch. 23, sec. 48. 1874, ch. 483, sec. 70. 1929, ch. 226, sec. 63.

**66.** When the Comptroller shall order suit upon a collector's bond he shall transmit to the Attorney-General a statement of the account of such collector, and upon the account so transmitted, signed and certified by the Comptroller, and on motion being made on behalf of the State, judgment shall be entered at the first term of the court in which suit may have been brought, in the name of the State against such collector and his sureties; provided, ten days' previous notice in writing be delivered to such collector and his sureties or left at their place of abode, signed by the said attorney, and it shall be the duty of the sheriff to serve such notice, and proof of such service shall be made to the satisfaction of the court before such judgment shall be entered.

A judgment under this section will not be set aside after the term, except upon proof of fraud, surprise or irregularity. This section constitutes an exception to art. 75, sec. 155. The proof of service of notice warrants court in proceeding to summary judgment at first term, unless collector or his sureties proceed under sec. 67. *Spring v. State*, 54 Md. 477.

Under act of 1841, ch. 23, sec. 48, if instead of a summary judgment the case is controverted, the certificate of treasurer is admissible in evidence even after testimony of clerk of commissioners, that commissioners' books did not show that any tax was levied during years for which collector was charged with taxes. *Crane v. State*, 1 Md. 29.

The certificate of the treasurer to an account against a collector authorized by the act of 1841, ch. 23, authenticates itself. *Milburn v. State*, 1 Md. 1.

The duty of the treasurer under act of 1841, ch. 23, devolved under sixth article of state Constitution upon comptroller. *Billingsley v. State*, 14 Md. 376.

An. Code, 1924, sec. 82. 1912, sec. 77. 1904, sec. 75. 1888, sec. 72. 1841, ch. 23, sec. 48. 1874, ch. 483, sec. 71. 1929, ch. 226, sec. 64.

**67.** If such collector or his sureties shall, in person or by attorney, demand a trial by jury of any matter in controversy in said suit, which shall by them be pleaded, the court shall thereupon direct a jury to be empanelled at the said term to try and determine the matter in controversy, and all such suits shall be tried at the said term.

An. Code, 1924, sec. 84. 1912, sec. 79. 1904, sec. 77. 1888, sec. 74. 1812, ch. 191, sec. 36. 1831, ch. 68, sec. 3. 1862, ch. 236. 1874, ch. 483, sec. 73. 1929, ch. 226, sec. 65.

**68.** No payment of any money due the State, either in suit or on judgment, shall be valid and effectual unless made to the Attorney-General or to the Treasurer, or unless made to such sheriff, coroner or elisor as may be authorized to receive the same by virtue of any execution issued to enforce the payment thereof.

Under act of 1831, ch. 68, it was held that attorney of state had no authority to assign a judgment under act of 1763, since payment to such attorney was no satisfaction of judgment. *Peacock v. Pembroke*, 8 Md. 351.