

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.

Cited in *Fid. & Guar. Fire Corp. v. Tax Com.*, 172 Md. 665.

This section referred to in construing sec. 162. *Tidewater Oil Co. v. Anne Arundel Co.*, 168 Md. 495.

Limitations.

An. Code, 1924, sec. 93. 1912, sec. 88. 1904, sec. 86. 1888, sec. 83. 1852, ch. 75, sec. 4. 1874, ch. 483, sec. 82. 1918, ch. 268. 1929, ch. 226, sec. 151. 1933 (Special Sess.), ch. 88.

160. 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 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.

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

Sec. 93 (old) referred to—see notes to secs. 72, 150 and 199, and to art. 93, sec. 123. *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. 114 and 127.

A promise within four years by owner of property to pay taxes will remove bar of statute of limitations as against a judgment creditor; *contra*, as against a *bona fide* purchaser or mortgagee. *Georgetown College v. Perkins*, 74 Md. 74. And see *Perkins v. Dyer*, 71 Md. 422.

Land held by a life tenant, who removes bar of the statute as to taxes by a subsequent promise, may be proceeded against although remaindermen are not parties to such subsequent promise. *Duvall v. Perkins*, 77 Md. 591.

This section has no application where collector could not resort to his remedies for summary enforcement of payment because equity had taken jurisdiction over property, and this is true although collector's petition in equity court is not filed within four years. *Hebb v. Moore*, 66 Md. 168. *Gould v. Baltimore*, 58 Md. 51. And see *Baldwin v. State*, 89 Md. 598. *Cf. Perkins v. Gaither*, 70 Md. 135.

This section has no application to assessments for paving streets. *Moale v. Baltimore*, 61 Md. 243; *Gould v. Baltimore*, 59 Md. 379. And see *Gould v. Baltimore*, 58 Md. 51.

Since this section provides that "the parties from whom such taxes may be demanded" may plead this section, sureties cannot plead it in bar of a suit on their bond growing out of failure of a guardian to pay taxes. *Baldwin v. State*, use *Hull*, 89 Md. 597.

Unless statute is pled the land may be sold although this section is applicable, and where property is sold but subsequently redeemed and there is no exception to allowance of taxes in auditor's account on ground of the statute, the taxes are properly allowed. *Baden v. Perkins*, 77 Md. 467.

This section withdraws a suit for taxes from the operation of art. 57, sec. 1. This section held not to be applicable to city of Baltimore—see act of 1898, ch. 123 (*Baltimore City Charter*), sec. 1124. *Gunther v. Baltimore*, 55 Md. 461.

The statute of limitations begins to run immediately after the taxes have been levied. *Condon v. Maynard*, 71 Md. 604. And see *Findlay v. Darnall*, 143 Md. 294.

This section referred to in deciding that county commissioners could only levy in any one year for taxes for that year, and not for past years. *Baltimore, etc., Ry. Co. v. Wicomico County*, 93 Md. 130 (and see *Wicomico County v. Bancroft*, 203 U. S. 117). As to limitations, see art. 57.

Refund of Taxes.

1929, ch. 226, sec. 152. 1935, ch. 407, sec. 152. 1937, ch. 469, sec. 152.

161. Whenever any person shall claim to have erroneously or mistakenly paid into the Treasury of the State more money for taxes or other