

by such trustee or receiver, and may compel such sheriff, deputy sheriff or collector, or his executors, to disclose, under oath, all the books, papers and vouchers aforesaid, and where they are deposited, and the persons having the control or possession of the same; and such trustee or receiver is authorized to collect in the same manner, and by the same means that the officer whose collections he is appointed to complete.

An. Code, 1924, sec. 108. 1912, sec. 105. 1904, sec. 101. 1888, sec. 90. 1831, ch. 282, sec. 5.

113. The three preceding sections shall apply to executors and administrators of any officer therein named, and to the executors and administrators of the surety of any such officer; but if the bill or petition is not filed till six years after the death of such sheriff, deputy sheriff or collector, or until six years after the term of office has expired, then the trustee or receiver appointed by the court shall make his collections in the mode lawful for the recovery of debts.

An. Code, 1924, sec. 109. 1912, sec. 106. 1904, sec. 102. 1888, sec. 91. 1715, ch. 41, sec. 7.

114. The courts of equity in this State shall not hear, try, determine or give relief in any cause, matter or thing wherein the original debt or damages does not amount to twenty dollars.

This section applied to suits to restrain the collection of taxes. *Smith v. Wells*, 106 Md. 528; *Kenneweg v. Allegany County*, 102 Md. 129; *Kuenzel v. Baltimore*, 93 Md. 751; *Reynolds v. Howard*, 3 Md. Ch. 333.

This section applied in a building association case. *Pentz v. Citizens' Fire Ins. Co.*, 35 Md. 81.

Where bill on face did not show value of land below jurisdiction of court, it was incumbent on defendants, if they proposed to rely upon that fact, to bring it to the attention of the court by some appropriate pleading. *Cityco Realty Co. v. Slaysman*, 160 Md. 366.

Cited but not construed in *Sieling v. State Roads Comm.*, 160 Md. 409.

Taxpayers interested in avoiding waste of funds involved in conducting void referendum election, have sufficient interest to entitle them to apply for injunction against such election; bill filed in name of one or more taxpayers, for themselves and for others similarly situated; the amount involved in the total amount of loss to taxpayers. *Sun Cab Co. v. Cloud*, 162 Md. 419.

An. Code, 1924, sec. 110. 1912, sec. 107. 1904, sec. 103. 1888, sec. 92. 1868, ch. 211. 1888, ch. 369.

115. In any case in which a burial ground has ceased to be used for burial purposes, and the said ground has been dedicated and used for burial purposes, and lots have been sold therein, and deeds executed or certificates issued to purchasers thereof, and it shall be considered desirable to dispose of said burial ground for other purposes, upon a bill being filed in any of the circuit courts of the State, in equity, in the city or county in which said burial ground is situated, setting forth the foregoing facts, and containing the names of the lot owners or their assignees so far as known, the court shall order notice by publication in one or more newspapers published in the county or city where such burial ground is situated, warning all the lot holders or other persons in interest, residents or non-residents, adults or infants, to appear in court on or before the day fixed in said notice, to show cause why the relief prayed for should not be granted; and said notice shall be such as the court may direct, not less, however, than once a week for four successive weeks two months before the day fixed by such order for the appearance of the parties; and upon a failure of appearance by any of said lot owners, or any party in interest by the