

individuals now assessed and taxed, or liable to assessment and taxation by the laws of this State; *provided*, that no extra assessment shall be made, and no extra or special tax shall be levied or collected on any bridge or bridges over streams, or on any tunnel forming any part of the roadway of any railroad or railroads in this State, it being the meaning and intent of this act that any bridge over streams or any tunnel forming a portion of the roadway of any of said railroads shall be valued at the same rate that any other equal portion of said road is valued.

Exemptions

PAYMENT OF TAXES BY MISTAKE.

154. If any person or corporation in this State shall have heretofore paid or shall hereafter pay by mistake, whether of law or fact, to any lawful collector of State taxes any larger sum than was properly payable, and such taxes shall not have been paid by such collector into the treasury of the State, such person or corporation may file a petition in the Circuit Court of the county in which such person resides or in which such corporation has its principal place of business or in Baltimore City Court, if such person has his residence or such corporation its principal place of business in the city of Baltimore, stating in the said petition to whom said taxes were paid and when and the amount thereof, and on what account and for what year the taxes were so paid, and all the facts necessary to enable the court to determine the question involved; and thereupon the said court shall lay a rule requiring the tax collector to whom said taxes were paid to answer the petition by a day named, which rule shall be served on such collector; and the State's attorney for the county or city of Baltimore in which the said petition shall be filed shall appear to said proceedings on behalf of the said collector without charge, and if the court after a hearing of the matter of said petition in such manner and according to such regulations for ascertaining the facts of the case, as it shall by its rules prescribe, shall be of opinion that the taxes alleged to have been paid by mistake were not legally demandable of said petitioner and were paid by mistake, then it shall so declare and adjudge that the amount found to have been overpaid shall be returned to the petitioner by the said collector, deducting therefrom, however, any arrears of State taxes which may be shown to be due by said petitioner for any other years, or on any other account; and such judgment may be enforced by attachment or execution against the said collector, and his official bond shall also be responsible for said judgment; the cost of the aforesaid proceedings shall be regulated by the court and paid by the petitioner or defendant as the court shall in its discretion determine; and for such portion of the costs as shall be awarded to be paid by the collector he shall be allowed in his settlements with the comptroller of the treasury.

1868, c 302, s 1
Payment of
taxes by mis-
take.Proceedings
when not paid
into treasury.
Petition to Cir-
cuit CourtWhat to con-
tain.Rule on collec-
tor

Hearing.

Decree of court

Attachment or
execution.
Costs.