

ART. 81.] SUITS AGAINST COLLECTORS—LIMITATIONS. 1235

P. G. L., (1860,) art. 81, sec. 89. 1797, ch. 43, sec. 1. 1874, ch. 483, sec. 79.

80. If such collector shall controvert the demand and desire a jury to be empanelled, the court shall direct a jury to be immediately empanelled to try an issue whether the said collector be chargeable with and liable to pay any and what sum of money to the person so claiming and authorized to receive the same; and the court shall pass judgment on the verdict of the jury as in other cases, and award execution; and no execution issued on any judgment rendered under this or the preceding section shall be stayed by writ of error, *supersedeas*, injunction or appeal.

Ibid. sec. 90. 1874, ch. 483, sec. 80.

81. If any collector of county or city taxes shall fail to account for and pay over the money he has collected, or ought to have collected, within the time required by law, his bond may be put in suit, and he shall be chargeable with interest from the time the money ought to have been paid.

Frownfetter v. State, 66 Md. 86.

Completion of Collections by Collector.

P. G. L., (1860,) art. 81, sec. 91. 1815, ch. 173, sec. 2. 1874, ch. 483, sec. 81.
1888, ch. 515.

82. Every collector shall be allowed the term of one year after the expiration of the time for which he was appointed, to collect all balances due him in the same manner as he could collect the same before the expiration of his term of office. This section shall not apply to Garrett county.

Limitations.

P. G. L., (1860,) art. 81, sec. 92. 1852, ch. 75, sec. 4. 1874, ch. 483, sec. 82.

83. All taxes levied for county or city purposes shall be collected by the collectors of the counties or cities, respectively, within four years after the same shall have been levied; and if the same shall not be collected within four years, the parties from whom such taxes may be demanded, may plead this section in bar of any recovery of the same.

Ganther v. M. & C. C., 55 Md 457. *Gould v. M. & C. C.*, 58 Md. 46. Ibid. 59 Md. 378. *Hebb v. Moore*, 66 Md. 167.