

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.

#### *Refund of Taxes.*

152. The Comptroller of the Treasury and the State Treasurer in every year of the meeting of the General Assembly shall make out from their books an accurate list of the names of all persons who have erroneously or mistakenly paid into the treasury of the State more money for State taxes than was properly and legally chargeable to them. And such list, with the amount of such taxes, shall be certified to the Governor, who shall include the same without alteration in the budget prepared by him and submitted to the General Assembly under the Constitution of this State.

153. Whenever any person shall have erroneously or mistakenly paid to the County Commissioners of any of the counties of this State, or to the collector or treasurer for such County Commissioners, or to the Mayor and City Council of Baltimore, or its collector, more money for taxes or other charges than was properly and legally chargeable to or collected from such person, the said County Commissioners and the Mayor and City Council of Baltimore shall rectify the error and immediately levy and pay to such person any money that was so paid.

#### *Penal Clauses.*

154. Any person who either as principal or agent shall negligently or without due excuse fail to furnish any information, or to answer any interrogatory, or file any report or list at the time and in the manner required by this Article, or who shall negligently give any incorrect, untrue or misleading information or answer to any such interrogatory, or make or file any report or list which shall be in any respect incorrect, untrue or misleading, shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not exceeding five hundred (\$500.00) dollars.