

CHAP. 75.

CHAPTER 75.

Passed April 21, 1852.

AN ACT to authorise and empower the Circuit Courts and Circuit Judges to extend the time of Sheriffs and Collectors, and of those succeeding them, to complete their Collections.

Judges authorised to extend the time of sheriffs and collectors to complete collections.

SECTION 1. Be it enacted by the General Assembly of Maryland, That on application, by petition in writing, to the several Circuit Courts, or Circuit Judges, or the Superior Court of Baltimore city, of any sheriff or collector of the County and State Taxes, or of either of them, who has failed or neglected, or who shall hereafter fail or neglect, to collect any taxes or fees within the time prescribed by law, the said courts or judges are hereby authorised and empowered on such terms as they may prescribe, by an order or orders, to extend the time of such sheriff or collector, to complete his collections, which extension may be limited in the discretion of the court or judge, and may be renewed as shall be deemed reasonable, and the said petition and orders shall be filed in the office of the clerk of the Circuit court, or Superior court, where such application is made.

May extend relief to securities, &c.

SEC. 2. And be it enacted, That the courts and judges aforesaid, may as they shall see fit, grant the relief and extension provided in the foregoing section, in favor of sheriffs and collectors, to securities, executors, administrators and trustees of sheriffs and collectors, as such may respectively succeed to their rights and duties.

May require party applying, to notify comptroller and county commissioners.

SEC. 3. And be it enacted, That the courts and judges aforesaid may, in their discretion, require the party applying for such relief and extension, to serve notice on the Comptroller and county commissioners, or on either of them, according to the character of the taxes represented to be in arrears, previous to passing a final order on such application.

Taxes to be collected within three years, &c.

SEC. 4. And be it enacted, That all taxes hereafter to be levied for county or city purposes, shall be collected by the collectors of the counties and cities respectively, within three years after the same shall have been levied, and in case the same shall not be collected within three years, then the party or parties from whom such taxes may be demanded, may plead this act in bar of any recovery of the same.

Proviso.

SEC. 5. Provided, And be it enacted, That nothing in this act contained shall be construed to prevent