

the person entitled to receive the same may apply to the circuit court for the county, or any of the courts of law in Baltimore city having jurisdiction over the amount claimed, and such court shall render judgment against such collector for the amount due from him; provided, that no such judgment shall be entered unless the person applying for the same shall exhibit to the court an account of the sum due, verified by an affidavit and such other proof as the court may require, and shall also prove to the satisfaction of the court that he hath served a copy of such account on said collector and demanded payment thereof, at least twenty days before the meeting of the court at which the application is made.

Deputy collectors have nothing to do with ultimate paying over of taxes. They, as well as their bond, may be sued before collector has paid off whole county levy. *Post v. Sheppard*, 4 Gill, 279.

See art. 26, sec. 40, *et seq.*

An. Code, sec. 85. 1904, sec. 83. 1888, sec. 80. 1797, ch. 43, sec. 1. 1874, ch. 483, sec. 79.

**90.** 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.

An. Code, sec. 86. 1904, sec. 84. 1888, sec. 81. 1874, ch. 483, sec. 80. 1888, ch. 515.

**91.** 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. This section not to apply to Garrett county.

A surety is liable on a tax collector's bond where collector applied taxes for current year in discharge of taxes for previous years as to which he was in default. Various irregularities held not to relieve surety. Calculations of interest. *Frownfelter v. State*, 66 Md. 86.

This section referred to in holding sec. 91 of the Code of 1904 (act of 1904, ch. 212, sec. 86B) unconstitutional. *State v. German Savings Bank*, 103 Md. 200.

See note to sec. 89.

### Completion of Collections by Collector.

An. Code, sec. 87. 1904, sec. 85. 1888, sec. 82. 1815, ch. 173, sec. 2. 1874, ch. 483, sec. 81. 1900, ch. 619.

**92.** 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 Talbot county.

This section was not intended as a limitation of time within which collector could receive taxes placed in his hands for collection, but as an extension of time within which he could resort to all remedies given him during his term. *Baldwin v. State*, 89 Md. 596. And see *State v. Dorsey*, 3 G. & J. 94.

See art. 26, sec. 40, *et seq.*