

appears upon his books, a notice that its charter will be repealed, annulled and forfeited, under the provisions of this section unless all taxes, interest and penalties so due by it are paid as aforesaid, it being the intention hereof that the mailing of such notice shall be sufficient, and that the failure for any reason of any such corporation to receive the notice so mailed to it, shall in no wise affect the repeal, annulment and forfeiture of its charter, in accordance with this section.

(c) Nothing in this section shall be held or construed to repeal, supersede or in any manner affect any remedy or provision of law for the collection of any and all taxes, and the interest and penalties due thereon.

*Suits for Collection of Taxes.*

145. Any tax may be collected from the person liable under this Article to pay the same by action of assumpsit instituted at any time after said tax shall be come due and payable, and within the period of limitation prescribed by this Article, and such suit may be maintained notwithstanding the existence of other remedies by way of sale of real estate, or otherwise.

146. Any such suit for the collection of State taxes may be instituted either (a) in the name of the State, or (b) in the name of the Treasurer, or other officer authorized by law to collect the same, and for the collection of county or city taxes either (a) in the name of the Board of County Commissioners, or corporate name of the city, as the case may be, or (b) in the name of the officer authorized by law to collect the same describing himself always as such; provided (1) that where both State and County or City taxes are payable by the same person to the same officer, a suit brought in the latter's name may combine counts or claims for such State taxes with counts or claims for such county and/or city taxes; and provided further (2) that if the officer in whose name any such suit may have been brought shall die or resign, or in any way cease to be such officer, during the pendency of such action his successor may, on motion, be substituted as plaintiff, and any judgment obtained by any such officer may be enforced and collected by his successor in like manner as if the judgment had been obtained in the name of such successor.

147. Any such suit, whether the defendant be a resident or a non-resident of this State may be begun by writ of at-