

ARK.] NEW NETHERLANDS AM. MORT. BK., LTD., 965  
*v.* LITTLE RED RIVER LEVEE DISTRICT No. 1.

NEW NETHERLANDS' AMERICAN MORTGAGE BANK, LTD., *v.*  
LITTLE RED RIVER LEVEE DISTRICT No. 1.

4-2860

Opinion delivered February 13, 1933.

LEVEES—DELINQUENT ASSESSMENTS—LIMITATION.—Under Crawford & Moses' Digest, § 6831, delinquent assessments in a levee district are declared to be a lien on the lands, which is not barred by the statute of limitations.

Appeal from White Chancery Court; *Frank H. Dodge*, Chancellor; affirmed.

*Golden Blount*, for appellant.

*Brundidge & Neelly*, for appellee.

HUMPHREYS, J. Appellee herein, a levee district in White County, brought a suit on the 21st day of April, 1931, in the chancery court of White County to enforce the collection of delinquent annual benefit tax assessments in the total sum of \$1,866.45 for the years of 1923 to 1930, inclusive, against the following described lands owned by T. J. Pryor in said district, to-wit:

West one-half, southeast one-fourth, sec. 5, Twp. 6, range 5. Southwest one-fourth, sec. 5, Twp. 6, range 5. South one-half, northwest one-fourth, sec. 5, Twp. 6, range 5. Southwest one-fourth, northeast one-fourth, sec. 5, Twp. 6, range 5.

Appellant, to whom T. J. Pryor mortgaged the land, intervened in the suit and specifically pleaded the statute of limitations in defense of the collection of the delinquent taxes.

The trial court ruled that the delinquent assessments were not barred by the statute of limitations and dismissed appellant's intervention for the want of equity, from which is this appeal.

Section 6831 of Crawford & Moses' Digest controls, and by it a lien is created upon the lands within the district for the assessment of benefits until paid.

The decree is therefore affirmed.

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