

By reference to the proceedings in the tax sale, it is found that the tax collector, after satisfying his claims for taxes, deposited \$1525.89 in court as the excess amount remaining subject to the terms of the will. Code, Art. 81, sec. 76.

The sale was made on July 27, 1935, and is not yet ratified. Redemption of the land sold is, therefore, open until July 27, 1936. Code, Art. 81, sec. 78. The rights of the purchaser have, therefore, not become absolute, and the matter is sufficiently inchoate to be dealt with equitably.

In the tax sale all costs and expenses of a sale have been met. In the present proceedings, the principal costs, counsel fees and expenses of sale are yet to be incurred. It is important, therefore, that a minimum sum of \$1525.89 shall remain as the corpus of the estate, and should not be jeopardized. Nor should the rights of the purchaser be ignored, since the sale was legally made, and, it must be here assumed, was fairly made. In order to assure this net result of a minimum of \$1525.89, the property must bring, according to a reasonable estimate, a minimum price of \$3500.

The difficulties and uncertainty of relief, and of securing a substantial increase in the purchase price, under the bill in equity in this cause are, accordingly, obvious. Furthermore, the statute under which the collector unquestionably had the duty and the right to act, provides for objections being made and the sale being set aside on sufficient cause being shown, but the statute declares that no sale shall be set aside if the provisions of the law shall appear to be substantially complied with, and if the title passing to the purchaser is good and merchantable in fee simple, unless some lesser estate was expressly sold. Code, Art. 81, sec. 77. Should the sale be set aside, the collector must proceed with a resale, unless the taxes are paid, and must return the payment made by the purchaser.

As pointed out by Cooley on the Law of Taxation (4th ed.) vol. 3, sec. 1428, the inadequacy of price given at a sale of land for unpaid taxes, will not defeat a tax sale. *Slater v. Maxwell*, 6 Wall. 268, 18 L. ed. 796. Furthermore, the statute gives to the owner or other person having an interest in the property before sale, the right to redeem the land at any time within one year from the day of sale by repayment of the purchase price, with interest at the rate of fifteen per centum per annum from the day of sale. Art. 81, sec. 196.

So, the relief and remedy, whether the sale be ratified or set aside, are prescribed by the statute, and it is not the province of equity to interfere. Supra. In either event, the parties in interest must pay the taxes, if the sale is not ratified; or redeem the land by paying the purchase money, with interest, to the purchaser, if the sale be ratified, before a court of equity may undertake to make a sale for the purpose of conversion and investment of the proceeds. *McMahon v. Crean*, 109 Md. 652. The shortest period for those interested in the land to redeem is until July 27, 1936, if the sale be ratified. If the sale be set aside, the parties in interest could pay the taxes before a resale, or redeem within one year from the day of resale.

So, if the party plaintiff will amend her bill within the next fifteen days so as to make the proper parties and allegations within section 243 of Art. 16 of the Code of Public General Laws, the court will thereupon suspend all further proceedings in this cause until the taxes are paid, the land redeemed or the right to pay or to redeem is lost. If the bill be not so amended, it shall be dismissed.

The plaintiff has no equity. She is the life tenant in enjoyment and possession, and was bound to pay the taxes. It is her breach of duty that has caused the sale for taxes. The parties in interest in remainder could have prevented the sale by paying the