

The pending petition in this cause was submitted on the testimony taken, and the parties were heard.

By its order passed on October 24, 1935, the Court permitted an amendment of the bill of complaint, which was made, and all other proceedings were stayed until the conclusion of the proceedings pending, or that may thereafter become necessary to collect the taxes of the State and County on the property in the proceedings mentioned and described. Since this order the tax sale made by the Tax Collector, after objection and hearing, was finally ratified and confirmed, and the purchaser thereby became vested with a fee simple interest in the land in Carroll County, which had been sold by the Tax Collector, defeasible, however, on the payment to said purchaser of the amount of the purchase price, with interest thereon at fifteen per centum, on or before the 27th day of July, 1936.

The law assures this to the purchaser, and public policy requires that he be protected in this right, otherwise tax sales would become more unsatisfactory in result as a means of tax collection.

If the purchaser should be paid this amount, he can have no cause of complaint, and the life tenant, and remaindermen, are interested in there being had for the property here involved the largest sum of money obtainable, and, since some of these parties are infants the Court must act and maintain its position as the guardian and protector of the infants and avail itself of any reasonable opportunity to increase the corpus of the estate. The assignees of a judgment against the life tenant and her husband, and another against the life tenant and her husband and a remaindermen and spouse, have a derivative interest, which these assignees have endeavored to protect as is indicated by their course in these proceedings, although these judgments have been assigned since the institution of the pending suit. So, a court of equity should permit any course that would benefit the remaindermen, if the court can, at the same time, preserve the paramount rights of others.

It has been admitted by the respective parties in open court that the purchaser has saved the hay crop of 1936, and gathered it into the barn, and has tilled the land and set out and cultivated the growing field of corn on the premises. If the tax sale is defeated he must be reimbursed the value of his labor and expense in these matters. The parties have agreed this fairly makes the sum of \$405.50

The testimony on the part of the petitioner shows that the values of the entire tract are based upon the land being sold free of the lien of taxes, which would include those levied for the current year. On the land in Carroll County the State and County taxes are due for the years 1935 and 1936. The taxes on the small portion in Frederick County are unknown.

With these preliminary considerations set forth, the next point is that the tax sale has resulted in the sum of \$1525.89 having been paid into court, which represents a certain fixed and assured sum in the place and stead of the land sold in Carroll County, for the benefit of the parties in interest. This net amount is the sum available, with out any fees or costs, and so is not subject to the costs thus far incurred in this case, and to be incurred in case of a sale. No step can be permitted which would reduce this amount in any contingency for which the Court would assume the responsibility. The assignees of judgments, Beethoven A. Fogle and Pearl E. Fogle, his wife, have recognized this prerequisite to action by the Chancellor, and have offered to execute their bond to assure to the estate a minimum fund in this amount. Under the circumstances a bond is not sufficient to induce the court's action. The bond would simply be a