

LAWS OF MARYLAND.

within the period of twelve calendar months from the date of such sale, the amount of the purchase money and all subsequent taxes by the purchaser, with interest thereon, at the rate of 15 per cent. per annum from the date of sale, and the date of such payment of taxes, respectively.

After specified time, treasurer shall execute deed and convey lands to purchasers.

157. After the expiration of twelve calendar months from the date of such sale, provided the same has then been finally ratified by the court, the treasurer then in office shall by a good and sufficient deed, to be executed and acknowledged, according to law, convey to the purchaser or purchasers the parcel of land sold to them, respectively, and the deed of the successor in office of the treasurer, who made such sale, shall be as good and valid in law as though it had been executed and delivered by the said last-named treasurer.

Mayor and Council may purchase property sold for taxes, etc.

157A. The Mayor and City Council of Havre de Grace are hereby authorized and empowered, in their discretion, to purchase any property offered for sale for the payment of taxes; provided they shall not bid a sum greater approximately than the taxes in arrears upon said property, and the interest and expenses of sale and costs, and to sell and convey or lease the same, as, in their judgment and discretion, shall be deemed best for the interest of the city. Any sale of lands by the Treasurer, when the owners are described as the heirs of a named person, shall pass the title as fully as if such heirs were each named in the proceedings by his or their proper name; and if the purchaser of any real estate sold by the Treasurer for the payment of taxes shall die without having secured a deed therefor, the treasurer may convey the said real estate to the heirs, devisees or assignees of the purchaser.

Treasurer's commission.

157 B. The said Treasurer shall be entitled to receive a commission of 5 per centum on the amount of all sales made by him in pursuance of the provisions of this Article, to be computed and charged as part of the expense of such sale, and if before a sale, but after advertisement as aforesaid, the taxes, interest and expenses chargeable to any property are paid, then the said Treasurer shall be entitled to receive a commission of 2 per cent. on the amount of such taxes, interests and costs as a part of the expense of collecting the same.

Real estate of delinquent taxpayer may be sold, etc.

157C. The real estate of a delinquent taxpayer may be sold to pay city taxes whether there be personal taxes or not, and the real estate, the legal title of which is in a trustee or trustees, shall be liable to sale for arrears of taxes in the same manner as is other property not so held, but where any trustee