

60. Nothing contained in the last preceding section shall authorize any collector to sell more of any tract of land than may prove sufficient to discharge the taxes and legal charges thereon due; or to sell more of any lot of ground in any town or city than may be sufficient to discharge the taxes and charges thereon due, unless the county commissioners or Appeal Tax Court shall be of opinion that such lot will not admit of division without material injury to the owners thereof, and shall previously direct the collector to make sale thereof to the extent of the ground sold; and unless an entry of such authority to such collector be previously made upon the minutes of the proceedings of such commissioners, or Appeal Tax Court.

61. The collector shall, within two weeks after making sale of real property for the purpose aforesaid, make return to the county commissioners or Appeal Tax Court, of all his proceedings in relation thereto; and if, from the sale of any lot or part of a lot of ground in any town or city, any collector shall receive more money than may be sufficient to satisfy the taxes and other legal charges thereon, he shall within two weeks after such sale, deposit for safe keeping such surplus, after all necessary charges are deducted, in the hands of the clerk of the Circuit Court of the county, and the same shall be kept by said clerk and paid to the person entitled to receive the same on demand, or may be drawn by the county commissioners or Appeal Tax Court, to satisfy other arrearages of taxes if any should again accrue while the said money should remain in the hands of the clerk.

62. Whenever real estate shall be sold by a collector, the owner thereof, prior to the sale, may redeem the same by paying to the purchaser thereof, within the period of twelve calendar months from the date of such sale, the amount of the purchase money, with interest thereon at the rate of fifteen per cent. per annum from the date of the sale.

63. Where real estate is sold by a collector, if the owner shall not redeem the same within twelve months, the purchaser may recover possession by action of ejectment, and in such case the plaintiff shall be entitled to recover upon producing the receipt of the collector for the purchase money, describing with reasonable certainty the property sold, and upon showing a substantial compliance with the requirements of this article.