

proceeds had in relation thereto to the Circuit Court for said county in equity, and the court shall examine the said proceedings and if the same appear to be regular, and the provisions of law in relation thereto have been complied with, shall order notice to be given by advertisement in some newspaper published in said county naming all persons interested in the property sold, to be and appear by certain day in the said notice to be named, to show cause, if any they have, why said sale shall not be ratified and confirmed; and if no cause or an insufficient cause be shown against the said ratification, the said sale shall, by order of said court, be ratified and confirmed, and the purchaser shall, on payment of the purchase money, have a good title to the property sold, but if good cause, in the judgment of the said court, be shown in the premises, the said sale shall be set aside, in which case the said collector shall proceed to make a new sale of the property and bring the proceeds into court, out of which the purchaser shall be repaid the purchase money paid by him to the collector on said rejected sale, and all taxes assessed on said real estate and paid by the purchaser since said sale, and all costs and expenses properly incurred in said court, with interest on all sums from the time of payment; and if the purchaser has not paid the purchase money or the subsequent taxes said proceeds shall be applied to the payment of the taxes for which said real property may have been sold, and all subsequent taxes thereon in arrears with interest on the same and the cost of the proceedings; but such sale shall not be set aside if the provisions of law shall appear to have been substantially complied with; and the burden of proof shall be on the exceptant to show the same to be invalid. Whenever real estate shall be sold by a collector, the owner thereof, prior to the sale, may redeem the same by paying into court to be paid to the purchaser thereof within the period of twelve calendar months from the day of such sale, the amount of purchase money with twenty-five per cent. added thereto and the costs which may have been incurred by the collector or the purchaser in reporting or ratifying said sale, and all the provisions of the Public General Laws of Maryland, title "Revenue and Taxes," shall apply to and be operative in Somerset County in all respects where the same are not in conflict with this Article.

Court to ratify and confirm sale.

To redeem property.

219. That all taxpayers who shall pay their taxes in the month of October succeeding the levy of the same shall be entitled to a discount of three per cent. on the amount due, and all who pay in the month of November following the levy of the same shall be entitled to a discount of two per cent.,

Discounts on prompt payments.