

and shall be collectible by sale at the tax sale of the ensuing year or years.

SEC. 27. *And be it enacted*, That the person who offers to pay the taxes, penalties and costs due from any owner of any piece or pieces of property for the smallest portion of the same, shall be considered the purchasers. The purchaser shall forthwith pay to the treasurer the amount of the taxes, penalties and costs, and the treasurer shall deliver to such purchaser an assignable certificate of purchase designating the land and the amount paid therefor. The holder of any such certificate shall have the authority to pay all taxes levied against such property after the date of sale.

SEC. 28. *And be it enacted*, That the real property sold for taxes may be redeemed by the owner or any person having an interest therein at any time within two years from the date of the sale by paying to the treasurer the amount paid by the tax purchaser at the sale, the amount of all subsequent taxes paid by such purchaser, his heirs or assigns, and interest at the rate of fifteen per cent. per annum from the date of such payment or payments.

SEC. 29. *And be it enacted*, That the treasurer shall deliver to the person making the redemption a certificate of redemption, and shall keep in a separate fund all moneys received by way of redemption, to be paid without interest to the tax purchaser, his heirs or assigns, upon the delivery to the treasurer of his certificate of purchase.

SEC. 30. *And be it enacted*, If real property sold for taxes be not redeemed within two years from the date of the sale, the Mayor shall, upon presentation of the certificate of purchase and the payment of the taxes then due, if any, execute in the name of the town, and deliver a deed conveying to the purchaser, his heirs or assigns, the property described in the certificate; such deed shall vest in the grantee an absolute estate in fee simple, free from all liens or incumbrances whatsoever except liens for State, county or municipal taxes; such deed shall be prima facie evidence in all Courts that the proceedings prior to the execution and delivery, including the assessment and levy of the taxes, was regularly and validly taken, that the land was subject to taxation, that the taxes had not been paid before the sale, that the property had not been redeemed, and that the deed vested in the grantee an absolute title according to its tenor.

SEC. 31. *And be it enacted*, That the County Commissioners of Calvert County shall annually pay to the Treasurer