

sold and all subsequent taxes thereon then in arrear with interest on the same according to law 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. The foregoing provisions of this section shall not apply to Garrett, Talbot nor Baltimore counties. Where property is erroneously sold for taxes in any of the counties of the State of Maryland through an error in description, or for any other reason, the parties purchasing said property at tax sales shall be entitled to the same rate of interest as if the sale was made in due and proper form, and whenever an error is discovered at any tax sale, as aforesaid, the county treasurer or the commissioners of any county in which there is no treasurer shall make payment to the purchaser of the property sold at said tax sale upon his transferring to them his certificate of purchase at such sale from any funds in their hands.

The effect of an order of ratification by the circuit court is to relieve the purchaser from the *onus* of proving in the first instance the regularity of the proceedings, that is, to establish for him a *prima facie* case. *Guisebert v. Etchison*, 51 Md. 488; *McMahon v. Crean*, 109 Md. 665; *Richardson v. Simpson*, 82 Md. 159; *Baumgardner v. Fowler*, 82 Md. 638; *Cooper v. Holmes*, 71 Md. 26; *Steuart v. Meyer*, 54 Md. 466.

No appeal being provided by this section from the action of the circuit court, no appeal lies. *Hull v. Southern Development Co.*, 89 Md. 11; *Magraff v. Cunningham*, 57 Md. 589; *Meyer v. Steuart*, 48 Md. 425.

Although the judge makes a preliminary examination to ascertain whether the collector's proceedings have been regular, yet the order for the publication is not final and all questions touching the validity of the sale properly arise upon the final hearing for ratification. *Prince George's County v. Clarke*, 36 Md. 222.

A tax sale and the proceedings under which it took place, held to be governed by the local law applicable to Baltimore city, but the report of sale and the proceedings thereafter, to be governed by section 63 of article 81 of the code of 1860. If the judge finds upon preliminary examination that the proceedings are not regular, he may set the sale aside without the notice by advertisement. *Ex Parte Tax Sale of Lot 172*, 42 Md. 198.

A sale will be set aside if the collector sells more land than is reasonably sufficient to pay the taxes and charges thereon, where a division is practicable without injury. *Magraff v. Cunningham*, 57 Md. 587. And see *Dyer v. Boswell*, 39 Md. 471.

For a sale set aside because the description of the property in the advertisement was misleading and insufficient, see *Richardson v. Simpson*, 82 Md. 159. And see *Baumgardner v. Fowler*, 82 Md. 631. *Cf.* *Cooper v. Holmes*, 71 Md. 29.

For a case involving the relief in equity granted the owner in case of an invalid tax sale, and the conditions imposed upon such owner, see *Steuart v. Meyer*, 54 Md. 467.

Neither under this section nor under section 53 is the collector required to pay out the proceeds of sale (over and above the taxes), under an audit of the court, and hence, it does not appear that the court has any power to state an audit. Suit on collector's bond; variance. *State v. Wilson*, 107 Md. 134.

See notes to sections 52 and 53.

1904, art. 81, sec. 54. 1888, art. 81, sec. 53. 1860, art. 81, sec. 52. 1790, ch. 59. 1841, ch. 23, sec. 47. 1874, ch. 483, sec. 52. 1900, ch. 619.

56. Every collector making sale of property for the payment of taxes shall be entitled to the same fees as a sheriff for selling property under execution. This section shall not apply to Talbot county.