

opinion, it shall be necessary and proper to do so for the protection of the interest of the State; provided, the sum bid shall in no case exceed the amount of the State's demand and the costs and expenses of sale.

1904, art. 81, sec. 81. 1888, art. 81, sec. 78. 1860, art. 81, sec. 87. 1846, ch. 143.  
1874, ch. 483, sec. 77.

**83.** Whenever the state's attorney shall purchase any property under the preceding section he may sell or lease the same, and may recover any money due the State by such sale or lease by sale or distress; and he may, in case of a sale, execute a deed for the property sold, upon a compliance by the purchaser with the terms of sale; and the treasurer shall pay the cost of advertising such property as may remain unsold, but nothing therein contained shall deprive any party of the right of redemption given in this article.

### Suits Against Collectors.

Ibid. sec. 82. 1888, art. 81, sec. 79. 1860, art. 81, sec. 88. 1797, ch. 43,  
sec. 1. 1874, ch. 483, sec. 78.

**84.** If any collector of county or city taxes shall refuse or neglect to pay over any money he has received or collected, or ought to have collected, the person entitled to receive the same may apply to the circuit court for the county, or any of the courts of law in Baltimore city having jurisdiction over the amount claimed, and such court shall render judgment against such collector for the amount due from him; provided, that no such judgment shall be entered unless the person applying for the same shall exhibit to the court an account of the sum due, verified by an affidavit and such other proof as the court may require, and shall also prove to the satisfaction of the court that he hath served a copy of such account on said collector and demanded payment thereof, at least twenty days before the meeting of the court at which the application is made.

Deputy collectors have nothing to do with the ultimate paying over of the taxes. They, as well as their bond, may be sued before the collector has paid off the whole county levy. *Post v. Sheppard*, 4 Gill, 279.

See art. 26, sec. 40, *et seq.*

Ibid. sec. 83. 1888, art. 81, sec. 80. 1860, art. 81, sec. 89. 1797, ch. 43,  
sec. 1. 1874, ch. 483, sec. 79.

**85.** If such collector shall controvert the demand and desire a jury to be empanelled the court shall direct a jury to be immediately empanelled to try an issue whether the said collector be chargeable with and liable to pay any and what sum of money to the person so claiming and authorized to receive the same, and the court shall pass judgment on the verdict of the jury as in other cases and award execution, and no execution issued on any judgment rendered under this or the preceding section shall be stayed by writ of error, *supersedeas*, injunction or appeal.