

making the sale and paying the surplus, if there be any, to the owner thereof. This section shall not apply to Garrett nor Talbot counties.

If taxes have in fact been paid prior to levy and sale, whole proceedings of the collector are null and void, and purchaser gets no title; proceedings may be attacked collaterally. *Mullen v. Brydon*, 117 Md. 559.

Before a collector can sell for taxes, he must make a levy and levy must be lawfully made; otherwise, he has no power of sale. Levies held to be nugatory. *Duvall v. Perkins*, 77 Md. 587.

This section held not to govern as to place where a tax sale (in 1879) might be made in Baltimore city, in view of local law applicable to that city. Under such law, a tax sale might be made at exchange sales room. *McMahon v. Crean*, 109 Md. 667. As to the notice of a tax sale required by the local law applicable to Baltimore city, see *Steuart v. Meyer*, 54 Md. 454.

For a case construing secs. 58 and 59 of the Code of 1860, see *Prince George's County v. Clarke*, 36 Md. 220.

This section referred to in construing sec. 60—see notes thereto. *Dyer v. Boswell*, 39 Md. 469.

This section referred to in construing sec. 61—see notes thereto. *Ex parte Tax Sale of Lot 172*, 42 Md. 198.

Cited but not construed in *Magraff v. Cunningham*, 57 Md. 586.

See notes to secs. 58 and 61.

An. Code, sec. 54. 1904, sec. 52. 1888, sec. 51. 1844, ch. 236, secs. 4 and 5. 1874, ch. 483, sec. 50. 1888, ch. 515. 1900, ch. 619.

60. The real estate of a delinquent taxpayer may be sold to pay state, county or city taxes, whether there be personal property or not, the collector complying with the provisions of the two preceding sections. This section shall not apply to Garrett or Talbot counties.

In the light of this section evidence that there was ample personal property on the premises to pay taxes at time real estate was sold is inadmissible. *Dyer v. Boswell*, 39 Md. 469.

Cited but not construed in *Meyer v. Steuart*, 48 Md. 425.

An. Code, sec. 55. 1904, sec. 53. 1888, sec. 52. 1867, ch. 186. 1870, ch. 312. 1872, ch. 384. 1874, ch. 483, sec. 51. 1888, ch. 515. 1898, ch. 123, sec. 48. 1900, ch. 619. 1902, ch. 490. 1902, ch. 519. 1924, ch. 477.

61. In all cases where lands held in fee simple or by lease have been sold according to law or shall be sold for payment of taxes in arrear, it shall be the duty of the collector of taxes to report the said sale, together with all proceedings had in relation thereto, to the Circuit Court for the county where said lands are situate or where said lands are situate in the City of Baltimore to the Circuit Court or Circuit Court No. 2 of said City; the court to which said report shall be made 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 published in such newspaper or newspapers as the court shall direct, warning all persons interested in the property sold to be and appear by a 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 a new sale of the property and bring the proceeds into