

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 such 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 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 and Talbot 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 circuit court is to relieve purchaser from *onus* of proving in first instance regularity of 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; *Stewart v. Meyer*, 54 Md. 466.

No appeal being provided by this section from action of 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 judge makes a preliminary examination to ascertain whether collector's proceedings have been regular, yet order for publication is not final and all questions touching validity of sale properly arise upon final hearing for ratification. *Prince George's County v. Clarke*, 36 Md. 222.

A tax sale and proceedings under which it took place, held to be governed by the local law applicable to Baltimore city, but report of sale and proceedings thereafter, to be governed by sec. 63 of art. 81 of the Code of 1860. If judge finds upon preliminary examination that 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 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 description of property in 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 conditions imposed upon such owner, see *Steuart v. Meyer*, 54 Md. 467.

Neither under this section nor under sec. 59 is the collector required to pay out proceeds of sale (over and above taxes), under an audit of court, and hence it does not appear that court has any power to state an audit. Suit on collector's bond; variance. *State v. Wilson*, 107 Md. 134.

See notes to secs. 58 and 59.