

An. Code, sec. 56. 1904, sec. 54. 1888, sec. 53. 1790, ch. 59. 1841, ch. 23, sec. 47. 1874, ch. 483, sec. 52. 1900, ch. 619.

62. 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.

An. Code, sec. 57. 1904, sec. 55. 1888, sec. 54. 1786, ch. 12, sec. 3. 1874, ch. 483, sec. 53.

63. On any property being distrained or advertised for sale for public dues or taxes, if the person whose property has been so executed shall apply to the county commissioners, or mayor of the city of Baltimore, or the president of either branch of the city council, alleging, under oath, that the whole sum, or any part thereof, for which such distress has been made is not due for public dues or taxes, the said commissioners, mayor or president may, in writing, order that the sale of the property distrained shall be suspended for any time, not exceeding ten days, and appoint a day and place for the person distraining said property to exhibit his claim before the county commissioners or mayor and city council; and the said county commissioners or mayor and city council shall adjudge the sum due for which distress may rightfully be made, beyond which no sale shall be made of the goods in such case, and may, if the distress shall appear to them excessive, order such part of the goods as they may think proper and just to be immediately released, and may order either party to pay the costs.

An. Code, sec. 58. 1904, sec. 56. 1888, sec. 55. 1842, ch. 133, sec. 2. 1874, ch. 483, sec. 54.

64. Any sale of lands by a collector, where the owners are described as the heirs of a named person, shall pass the title as fully as if such heirs were each named in the proceedings by his other proper name.

An. Code, sec. 59. 1904, sec. 57. 1888, sec. 56. 1844, ch. 236, sec. 6. 1862, ch. 133. 1870, ch. 342. 1874, ch. 483, sec. 55.

65. Whenever real estate shall be sold by a collector the owner thereof prior to the sale may redeem the same by paying into court, to be paid to the purchaser thereof within the period of twelve calendar months from the date of such sale, the amount of the purchase money, with interest thereon at the rate of fifteen per cent. per annum from the date of the sale.

This section contrasted with the local law applicable to Prince George's County. *Young v. Ward*, 88 Md. 421.

This section referred to in construing sec. 93—see notes thereto. *Baden v. Perkins*, 77 Md. 467.

Cited but not construed in *Burroughs v. Gaither*, 66 Md. 184.

An. Code, sec. 60. 1904, sec. 58. 1888, sec. 57. 1845, ch. 365. 1874, ch. 483, sec. 56.

66. If the purchaser of such real estate shall die without having procured a deed from the collector, the collector may convey the said real estate to the devisees or heirs of the purchaser.

An. Code, sec. 61. 1904, sec. 59. 1888, sec. 58. 1815, ch. 171, sec. 1. 1874, ch. 483, sec. 57. 1904, ch. 281, secs. 1, 2.

67. If lands shall be sold by a collector for state, county or city taxes, and the collector shall die, remove or refuse to make a deed therefor, the