

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.

65. Sec. 65 (old) referred to in construing sec. 61 (old).—see notes to sec. 192. *Wagner v. Goodrich*, 148 Md. 321.

An. Code, 1924, sec. 66. 1912, sec. 60. 1904, sec. 58. 1888, sec. 57. 1845, ch. 365.
1874, ch. 483, sec. 56.

197. 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.

66. See notes to secs. 69, 191 and 142, and to art. 93, sec. 120.

An. Code, 1924, sec. 67. 1912, sec. 61. 1904, sec. 59. 1888, sec. 58. 1815, ch. 171,
sec. 1. 1874, ch. 483, sec. 57. 1904, ch. 281, secs. 1, 2.

198. 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 court ratifying such sale may appoint a special agent to execute such deed, upon application by said purchaser, and may order said agent to execute said deed. Whenever property in the city of Baltimore has been sold for taxes, pursuant to law by one city collector, and such sale has been reported and the deed executed by the successor in office of the city collector who made the sale as aforesaid, such report and such conveyance shall be as valid to all intents and purposes as they would have been if made by the city collector who made the sale. Whenever property in the city of Baltimore has been sold for taxes, pursuant to law, by one city collector, and such sale has been reported by the city collector who made the same, but the deed for such property has been executed and delivered by the successor in office of the city collector who made such sale and report as aforesaid, such conveyance shall be as valid to all intents and purposes as it would have been if made by the city collector who made and reported the sale.¹

67. Uniformity and equality of taxation does not apply to collection and enforcement provisions, if they and penalties equally and uniformly imposed. See notes to art. 56, sec. 183. *Grossfield v. Baughman*, 148 Md. 337.

67. See notes to sec. 192.

¹ Secs. 189-198 are incorporated here in accordance with sec. 69½ of this article. See important footnote on first page of this article.