

the clerk and president of the Board of Commissioners shall execute an appropriate deed for such property and all right, title and interest of all persons in said property shall pass to the grantee in such deed, but if good cause, in the judgment of said court, be shown, in the premises, the said sale shall be set aside, in which case the said clerk shall proceed to a new sale of the property, and shall bring the proceeds into court, out of which the purchaser shall be repaid the purchase money paid by the purchaser to the clerk on said rejected sale, and all taxes assessed on said property paid by the purchaser after said sale and all costs and expenses properly incurred under said sale and 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 costs or any subsequent taxes, said proceeds shall be applied to the payment of taxes for which said property may have been sold, and all subsequent taxes due thereon and in arrear, with interest on the same according to law, and also the costs of the proceedings; but said sale shall not be set aside if the provisions of the 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; and when any sale shall have been finally ratified by the court, as herein provided, the order of ratification shall be conclusive as to the regularity of the clerk's proceedings therein and of said sale, and shall not be open to inquiry except in case of fraud or collusion in said proceedings and sale on the part of or between the clerk and the purchaser.

The Commissioners of Vienna are hereby authorized and empowered, in their discretion, to purchase any property offered for sale for the payment of taxes, provided they shall not bid a sum greater approximately than the taxes in arrears upon said property and the interest and expenses of sale and all costs of reporting such sale, and to sell and convey or lease the same, as in their judgment and discretion shall be deemed best for the interest of the town of Vienna.

In assessing the costs in sales under the provisions hereof, a reasonable sum for counsel fees, not exceeding ten dollars for each parcel of land thus sold, in addition to other fees and expenses such as advertising, printing, auctioneer's and other similar expenses, for reporting said sale to and procuring the ratification thereof by the Circuit Court for Dorchester County, shall be included.

1914, ch. 563, sec. 23.

541. The Commissioners may assess and levy annually a tax not exceeding two dollars each, for any dog or bitch belonging to or kept by any of the inhabitants of said town, to be collected as other taxes, and may compel the bailiff to kill any dog or bitch within the limits of said town whose ostensible owner, or those exercising control over the said dog or bitch shall fail or refuse to pay the said tax or shall by any pretext try to evade the payment of the said tax, and they shall provide by ordinance suitable measures for enforcing the provisions of this section.