

1898, ch. 222, sec. 115. 1912, ch. 184, sec. 115. 1912 Code, sec. 217.

**349.** The treasurer shall be the collector of all State and county taxes levied by the County Commissioners of Prince George's County, and shall have full power to enforce payment thereof by sale of the property liable therefor, and to convey a good title to any such property, real or personal, so sold by him. Taxes assessed upon real estate shall be a first lien thereon from the date of such assessment. The sales of any and all real estate made by the treasurer for defaulted taxes shall be reported by him under a general oath as to their fairness, to the Circuit Court for Prince George's County, sitting in equity; and if it appear that the requirements of the law have been complied with, said Court shall finally ratify the same, unless cause to the contrary be shown by the owner or owners or those in privity with him or them, on or before the first Monday of May next after the first day of such sale, to wit: After the first Monday of March. If any one lawfully interested shall show cause in writing against the ratification of the sale of any parcel of land, the Court shall proceed therein to determine the same according to its usual practice in the matters of exceptions to sales, and an appeal by either party to the Court of Appeals shall be allowed from any final order rendered therein; provided, the same be taken within two months from the date of such order, and the record be forwarded within three months from the date of appeal to said Court. As to each and every parcel of land reported sold against the ratification of the sale whereof no cause has been shown, the said Court shall forthwith consider and determine the same, and in one decree, which shall be written by the clerk thereof in the book containing said report of sales and be signed by the judge passing the order, finally ratify said report of sales except as to such sales, designating by their respective numbers, as may have been excepted to or appear defective. When the Court has set aside a sale of property, the taxes, interest and penalties for which said property was sold shall continue a lien thereon, and be collected by the treasurer for the time being, and if not sooner paid said property shall be resold by him at the next annual sale, of real estate for defaulted taxes. The general notice of sale when published, as hereinafter required, shall have the force of a summons served upon all persons interested in any land therein advertised, commanding them to appear in such Court on or before the first Monday in May next after the first day of such sale, to show cause why the sales or sales made and reported under such notice of sale shall not be finally ratified; and shall vest in said Court full jurisdiction in the premises.

*Perkins v. Gaither*, 70 Md. 134. *Cooper v. Holmes*, 71 Md. 20. *Duvall v. Perkins*, 77 Md. 582.

1912, ch. 184, sec. 115A. 1922, ch. 438.

**350.** If any person or persons, association or body corporate, shall be assessed upon the assessment books of said county with personal property only, and the amount of taxes levied thereon shall remain unpaid on the first day of January next succeeding the annual levy of taxes in said county, the said Treasurer shall within one month after the said 1st day