

book containing same, shall be one general oath, in due form of law, by said treasurer, that each of the foregoing sales was fairly made.

Cooper v. Holmes, 71 Md. 20.

1898, ch. 222, sec. 116B. 1912 Code, sec. 220.

353. Should the purchase money for any piece of land sold at tax sale be more than the taxes, interests, penalties and costs of sale due thereon, the purchaser thereof shall only pay on the day of sale the amount of taxes, interest, penalties and costs of sale, and the residue shall be payable after the period of redemption has expired, to the treasurer, for the time being, upon the execution by him to the purchaser, or his assignee, of a deed for said piece of land, but possession of the property sold shall not be taken by the purchaser thereof until the execution and recording of the deed therefor. Upon payment of the taxes, interest, penalties and costs of sale, which shall be made on the day of sale, the treasurer shall deliver to the purchaser a certificate of sale, setting forth all the facts thereof, which certificate shall be assignable, and upon surrender of the same, its lawful holder shall receive from the treasurer, in case such sale be set aside by the Court, immediate return of his purchase money, or in case such sale be ratified, and the property not redeemed by its owner or some one in privity with him, within two years from the first day of the sale at which the same was sold, to wit, the first Monday of March, by payment to the treasurer, for the time being, for the use of the legal holder of said certificate of the amount of money received for in said certificate, and any taxes subsequently assessed on said land and paid by said purchaser, with interest thereon, at the rate of twelve per cent. per annum from said first Monday in March, then the treasurer, for the time being, upon the payment of the balance of the purchase money in full, shall execute a deed in fee simple of such property to the legal holder of said certificate, which deed shall be held to be *prima facie* evidence of a good title, in fee simple to the grantee therein, to the property bought at any sale herein authorized and therein conveyed. In case of redemption, it shall be the duty of the treasurer to immediately notify, the purchaser by letter, mailed to him at the address given beneath his signature to the memorandum of sale, which memorandum is hereby required to be taken by the treasurer; and to enter such redemption upon his books and over his signature, upon the report of sale dealing with the property redeemed. The treasurer shall also, deposit the redemption money in some national bank in the name of the County Commissioners for Prince George's County, which shall be designated as "Tax Sale Redemption Fund," to be kept separate from the other funds of the county, and be only payable to the persons entitled to the same. A book shall be kept by the treasurer entitled "Tax Sale Redemption Fund," which shall show the receipts and deposits of said fund and payment thereof to those entitled to the same.

1898, ch. 222, sec. 116C. 1912 Code, sec. 221.

354. Any surplus of purchase money over and above taxes, interest, penalties and costs of sale, received by the treasurer, shall be deposited in