

TAXES.

P. L. L., 1888, Art. 17, sec. 305. 1912 Code, sec. 586.

977. In all cases in which real estate in Prince George's county shall have been decreed to be sold by a Court of equity and a trustee shall have been appointed to make said sale, and in all other cases of trust estates under and by virtue of deeds of trust, last wills or testaments or otherwise, in which proceedings have been commenced in said Court of equity for the execution or enforcement of said trust, and where the treasurer or collector of taxes, as the case may be, shall have no power under the existing law to enforce the payment of taxes, and the taxes on said real estate shall have been due and in arrears for twelve months, it shall be the duty of the county treasurer or collector of taxes, as the case may be, to apply to said Court by petition verified by affidavit, showing the amount of taxes due and in arrear, and the real estate upon which said taxes are due and in arrear; upon which petition the Court shall pass an order requiring the said trustee forthwith to pay said taxes, or show cause to the contrary on or before a certain day to be named in said order, not to exceed thirty days from the filing of said petition; said taxes to be paid by said trustee out of any rents or other funds derived from or belonging to said trust estates; and in case there shall be no fund as aforesaid belonging to said trust estates liable for the payment of said taxes, the said Court shall, upon being satisfied thereof, forthwith pass an order directing the sale of so much of said real estate as may be necessary to pay said taxes and expenses of said sale, in such manner and after such notice as the said Court may think proper to direct, which said sale shall be reported to said Court for ratification, as all other sales made under decrees of Courts of equity, and when ratified and the purchase money therefor shall have been fully paid, the said trustee shall convey to the purchaser thereof said real estate so as aforesaid sold, by good and sufficient deed.

1906, ch. 803, sec. 15. 1912 Code, sec. 588.

978. Whenever land or lands shall be sold for the payment of county or State taxes, or both, assessed thereon and in default, and the owner or owners of such land or lands at the time of such tax sale, his, her or their heirs, devisees or assigns, severally, jointly or in continuous successive ownership have held land or lands so sold in adverse possession for seven years after the final ratification of such tax sale and before action or suit brought and duly prosecuted by the purchaser or purchasers at such tax sale, his, her or their heirs, devisees or assigns, to obtain possession of such land or lands, such possession shall be a bar to all right, title, claim, interest, estate, demand, right of entry and right of action in such purchaser or purchasers, his, her or their heirs, devisees or assigns derived from such tax sale as to the land or lands so held in possession. This section shall apply to all tax sales heretofore or hereafter made and ratified as aforesaid; provided, nevertheless, that as to such tax sales made and ratified as aforesaid prior to the first day of May, in the year 1900, its operation and effect shall be suspended for the period of one year from