

ceedings that might be required by law of any tax sale or sales made by him to the Circuit Court for Queen Anne's County as provided for in Section 199 and Section 200 of this Article, then the present Treasurer or any succeeding Treasurer is hereby authorized, empowered and directed to make such report of said tax sale or sales to the Circuit Court for Queen Anne's County and take such other proceedings therein as by law may be requisite which the Treasurer making said tax sale or sales should have done and was by law empowered and required so to do, and the said Circuit Court shall have such power to ratify said tax sale or sales in the same manner as if said sale or sales had been reported by the Treasurer making the same, and upon the final ratification by the Circuit Court for Queen Anne's County of said tax sale or sales the said present Treasurer or any succeeding Treasurer is hereby authorized, empowered and directed to execute and deliver unto the said purchaser or purchasers at said tax sale or sales made by such former or preceding Treasurer a deed to said property so purchased and such deed shall be as good and valid in law as though it had been executed by the Treasurer making said tax sale or sales.

1910, ch. 369, sec. 133C-3 (p. 1059).

202. Whenever real estate shall be sold by the County Treasurer, the owner thereof, prior to the sale, may redeem the same by paying into Court, to be paid to the purchaser thereof, within the period of twelve calendar months from the date of such sale, the amount of the purchase money and all subsequent taxes paid by the purchaser, with interest thereon at the rate of ten per centum from the date of sale, and the date of such payment of taxes, respectively.

1910, ch. 369, sec. 133C-4 (p. 1059).

203. The County Commissioners of Queen Anne's County are hereby authorized and empowered, in their discretion, to purchase any property 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 costs, and to sell and convey or lease the same, as in their judgment and discretion shall be deemed best for the interest of the county.

See sec. 217.

1910, ch. 369, sec. 133C-5 (p. 1059).

204. Any sale of land by the County Treasurer, when the owners are described as the heirs of a named person, shall pass the title as fully as if such heirs were each named in the proceedings by his or their proper name; and if the purchaser of any real estate sold by the County Treasurer for payment of the taxes shall die without having secured a deed therefor, the County Treasurer may convey the said real estate to the heirs, devisees or assignees of the purchaser.

1910, ch. 369, sec. 133C-6 (p. 1059). 1912, ch. 822, sec. 133C-6.

205. Immediately after the first day in April in each year the county treasurer shall, in person or by deputy, proceed to collect all taxes in