

number of the improvement, and giving with substantial accuracy the frontage and depth of the lot, and the name of the person or persons last assessed for the taxes, levied thereon, and the amount of such taxes, shall be sufficient.

P. L. L. (1860), Art. 4, sec. 875. P. L. L. (1888), Art. 4, sec. 833.

44. The City Collector shall require the purchaser of such property on the day of sale, or the day next succeeding, to pay on account of said purchase the amount assessed or taxed on the lot so sold, together with all costs and charges, and no more, and the residue of the purchase money shall remain on a credit of one year and a day.

P. L. L. (1860), Art. 4, sec. 876. P. L. L. (1888), Art. 4, sec. 834.

45. If the property so sold shall not be redeemed at the expiration of a year and a day from the day of sale, the City Collector shall, when required, and on payment of the full amount of the purchase money, execute a deed for the same to the purchaser, and the balance of the purchase money so received by him shall be paid to the City Register.

Polk v. Rose, 25 Md. 153. *Hamilton v. Valiant*, 30 Md. 139. *Tax Sale of Lot 172*, 42 Md. 196. *Taylor v. Forrest*, 96 Md. 529.

1904, ch. 281.

45A. Whenever property in the City of Baltimore has been sold for taxes pursuant to law, by one City Collector, and such sale has been reported and the deed executed by the successor in office of the City Collector who made the sale as aforesaid, such report and such conveyance shall be as valid to all intents and purposes as they would have been if made by the City Collector who made the sale.

1904, ch. 281.

45B. Whenever property in the City of Baltimore has been sold for taxes, pursuant to law, by one City Collector, and such sale has been reported by the City Collector who made the same, but the deed for such property has been executed and delivered by the successor in office of the City Collector who made such sale and report as aforesaid, such conveyance shall be as valid to all intents and purposes as it would have been if made by the City Collector who made and reported the sale.

See Duvall v. Perkins, 77 Md. 588. *Taylor v. Forrest*, 96 Md. 533. *McMahon v. Crean*, 109 Md. 652.

P. L. L. (1860), Art. 4, sec. 877. P. L. L. (1888), Art. 4, sec. 835.

46. If it shall appear that the owner of the said lot or parcel of ground prior to the execution of the deed for the same by the City Collector, cannot, after reasonable effort, be found, or if said owner shall refuse to receive said balance of money, then in either case the City Register shall invest the same for the benefit of such owner in any public debt of the State of Maryland or Mayor and City Council of Baltimore, and shall safely keep the same, and from time to time collect the interest due there-