

be set aside; in which case the said City Collector shall proceed to a new sale of the property and bring the proceeds into court, out of which the purchaser shall be repaid the purchase money paid by him to the City Collector on said rejected sale, and all taxes assessed on said real estate and paid by said purchaser since said sale, and all costs and expenses properly incurred in said Court, with interest on all such sums from the time of payment; and if the purchaser has not paid the purchase money or the subsequent taxes, to apply said proceeds to the payment of the taxes for which said real property may have been sold, and all subsequent taxes thereon then in arrears, with interest on the same, according to law, and the costs of the proceedings; but such sales shall not be set aside if the provisions of the law shall appear to have been substantially complied with; and the burden of proof shall be on the exceptant to show the same to be invalid under the law.

Co. Commr's Pr. Geo. Co. v. Clark, 36 Md. 206. *Ex parte* in the matter of the Tax Sale of Lot 172, 42 Md. 196. Meyer v. Steuart, 48 Md. 423. Guisebert v. Etchison, 51 Md. 488. Steuart v. Meyer, 54 Md. 454. Cooper v. Holmes, 71 Md. 20. Textor v. Shipley, 77 Md. 476. Shaw v. Devecmon, 81 Md. 217. Richardson v. Simpson, 82 Md. 155. Baumgardner v. Fowler, 82 Md. 631. Keys v. Forrest, 90 Md. 130. Taylor v. Forrest, 96 Md. 531. *Cf.*, Margaff v. Cunningham's Heirs, 57 Md. 585. Young v. Ward, 88 Md. 419, 420. Oppenheimer v. Levi, 96 Md. 304. Hewitt v. Parsley, 101 Md. 207. Beth v. Levinson, 135 Md. 395.

1916, ch. 73.

48A. In any advertisement published in pursuance of the provisions of Section 48, relating to the sale of improved real estate for non-payment of taxes, it shall not be necessary to describe the property by metes and bounds but a description giving the street number of the improvement, and giving, with a substantial accuracy, the frontage and depth of the lot, and a reference to the proceedings shall be sufficient. No proceeding under said Section 48 for the confirmation of tax sales shall hereafter be referred to a Master. In all such proceedings where the confirmation of said tax sale is not contested, the following costs shall be taxed by the clerk, and included in the amount to be paid for the redemption of said property, and no more, viz: Clerk's costs \$4, Appearance Fee \$5, and the necessary expense of advertising the order *nisi*. In order to reduce the expense of advertising the order *nisi* it shall be the duty of the City Solicitor to see that the order *nisi* is made as brief as possible to comply with the requirements of the law.

1880, ch. 230. P. L. L. (1888), Art. 4, sec. 838. 1918, ch. 351.

49. Whenever the City Collector shall have distrained or levied upon any goods or chattels in said city for non-payment of any taxes, State or municipal, due by the owner thereof, before making sale of property so distrained or levied upon, said City Collector shall give notice by advertisement published twice a week for one week prior to the day of sale, and also on the day of sale, in three of the daily newspapers published in said city, that he will sell for cash, at public auction, to the highest bidder, on the day and at the time and place mentioned in said advertisement,