

shall, by order of said court be ratified and confirmed, and the purchaser shall, on payment of the purchase money, have a good title to the property sold; but if good cause in the judgment of the said court be shown in the premises, the said sale shall be set aside, in which case the said 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 collector on said rejected sale, and all taxes assessed on said real estate and paid by the 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 said proceeds shall be applied to the payment of the taxes for which said real property may have been sold, and all subsequent taxes thereon then in arrear with interest on the same according to law and the cost of the proceedings; but such sale shall not be set aside if the provisions of 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. The foregoing provisions of this section shall not apply to Garrett and Talbot Counties.

Where property is erroneously sold for taxes in any of the counties of the State of Maryland through an error in description, or for any other reason, the parties purchasing said property at tax sales shall be entitled to the same rate of interest as if the sale was made in due and proper form, and whenever an error is discovered at any tax sale, as aforesaid, the county treasurer or the commissioners of any county in which there is no treasurer shall make payment to the purchaser of the property sold at said tax sale upon his transferring to them his certificate of purchase at such sale from any funds in their hands.

61. Tax sale without report to and ratification by court, and without record of previous proceedings required by secs. 58 to 60 (old)—see secs. 189 to 191—is sufficient to give title to purchaser. *Gross v. King*, 150 Md. 293.

61. Tax collector may, after expiration of his term, execute valid deed in pursuance of official sale made by him. *Wagner v. Goodrich*, 148 Md. 320.

61. See notes to secs. 69, 191 and 142, and to art. 93, sec. 120.

An. Code, 1924, sec. 62. 1912, sec. 56. 1904, sec. 54. 1888, sec. 53. 1790, ch. 59. 1841, ch. 23, sec. 47. 1874, ch. 483, sec. 52. 1900, ch. 619.

193. Every collector making sale of property for the payment of taxes shall be entitled to the same fees as a sheriff for selling property under execution. This section shall not apply to Talbot county.

An. Code, 1924, sec. 63. 1912, sec. 57. 1904, sec. 55. 1888, sec. 54. 1786, ch. 12, sec. 3. 1874, ch. 483, sec. 53.

194. On any property being distrained or advertised for sale for public dues or taxes, if the person whose property has been so executed shall apply to the county commissioners, or mayor of the city of Baltimore, or the president of the city council, alleging, under oath, that the whole sum, or any part thereof, for which such distress has been made is not due for

See important footnote on first page of this article.