

This section referred to in construing sec. 200—see notes thereto. *Ex parte* Tax Sale of Lot 172, 42 Md. 198.

Cited but not construed in *Magraff v. Cunningham*, 57 Md. 586.

See notes to secs. 197 and 200.

An. Code, 1924, sec. 60. 1912, sec. 54. 1904, sec. 52. 1888, sec. 51. 1844, ch. 236, secs. 4 and 5. 1874, ch. 483, sec. 50. 1888, ch. 515. 1900, ch. 619.

199. The real estate of a delinquent taxpayer may be sold to pay state, county or city taxes, whether there be personal property or not, the collector complying with the provisions of the two preceding sections. This section shall not apply to Garrett or Talbot Counties.

Fact that there is ample personal property out of which taxes may be collected does not prevent sale of real estate. Title of purchaser. *Thompson v. Henderson*, 155 Md. 667.

In the light of this section evidence that there was ample personal property on the premises to pay taxes at time real estate was sold is inadmissible. *Dyer v. Boswell*, 39 Md. 469.

Cited but not construed in *Meyer v. Steuart*, 48 Md. 425.

An. Code, 1924, sec. 61. 1912, sec. 55. 1904, sec. 53. 1888, sec. 52. 1867, ch. 186. 1870, ch. 312. 1872, ch. 384. 1874, ch. 483, sec. 51. 1888, ch. 515. 1898, ch. 123, sec. 48. 1900, ch. 619. 1902, ch. 490. 1902, ch. 519. 1924, ch. 477.

200. In all cases where lands held in fee simple or by lease have been sold according to law or shall be sold for payment of taxes in arrear, it shall be the duty of the collector of taxes to report the said sale, together with all proceedings had in relation thereto, to the Circuit Court for the county where said lands are situate or where said lands are situate in the City of Baltimore to the Circuit Court or Circuit Court No. 2 of said City; the court to which said report shall be made shall examine the said proceedings, and if the same appear to be regular and the provisions of law in relation thereto have been complied with, shall order notice to be given by advertisement published in such newspaper or newspapers as the court shall direct, warning all persons interested in the property sold to be and appear by a certain day, in the said notice to be named, to show cause, if any they have, why said sale shall not be ratified and confirmed; and if no cause or an insufficient cause be shown against the said ratification, the said sale 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.

See important footnote on first page of this article.