

for any time, not exceeding ten days, and appoint a day and place for the person distraining said property to exhibit his claim before the county commissioners or mayor and city council; and the said county commissioners or mayor and city council shall adjudge the sum due for which distress may rightfully be made, beyond which no sale shall be made of the goods, in such case, and may, if the distress shall appear to them excessive, order such part of the goods as they may think proper and just to be immediately released, and may order either party to pay the costs.

An. Code, 1924, sec. 64. 1912, sec. 58. 1904, sec. 56. 1888, sec. 55. 1842, ch. 133, sec. 2. 1874, ch. 483, sec. 54.

**203.** Any sale of lands by a collector, where 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 other proper name.

An. Code, 1924, sec. 65. 1912, sec. 59. 1904, sec. 57. 1888, sec. 56. 1844, ch. 236, sec. 6. 1862, ch. 133. 1870, ch. 342. 1874, ch. 483, sec. 55.

**204.** Whenever real estate shall be sold by a collector 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, with interest thereon at the rate of fifteen per cent. per annum from the date of the sale.

This section contrasted with the local law applicable to Prince George's County. *Young v. Ward*, 88 Md. 421.

This section referred to *Baden v. Perkins*, 77 Md. 467; *Wagner v. Goodrich*, 148 Md. 321.

Cited but not construed in *Burroughs v. Gaither*, 66 Md. 184.

An. Code, 1924, sec. 66. 1912, sec. 60. 1904, sec. 58. 1888, sec. 57. 1845, ch. 365. 1874, ch. 483, sec. 56.

**205.** If the purchaser of such real estate shall die without having procured a deed from the collector, the collector may convey the said real estate to the devisees or heirs of the purchaser.

**66.** See notes to secs. 72, 150 and 199, and to art. 93, sec. 123.

An. Code, 1924, sec. 67. 1912, sec. 61. 1904, sec. 59. 1888, sec. 58. 1815, ch. 171, sec. 1. 1874, ch. 483, sec. 57. 1904, ch. 281, secs. 1, 2.

**206.** If lands shall be sold by a collector for state, county or city taxes, and the collector shall die, remove or refuse to make a deed therefor, the court ratifying such sale may appoint a special agent to execute such deed, upon application by said purchaser, and may order said agent to execute said deed. 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. 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.<sup>1</sup>

See important footnote on first page of this article.

<sup>1</sup> Secs. 197-206 are incorporated here in accordance with sec. 73 of this article.