

DIRECT TAXES.

1870, c. 342 amends and re-enacts section 62 so as to read as follows :

1870, c. 342.
Redemption of
real estate sold
by collector.

62. Whenever real estate shall be sold by a collector, the owner thereof may redeem the same by paying within two years from the date of sale to the purchaser thereof, the amount paid by him to said collector, on said sale, and all taxes assessed on said real estate, and paid by said purchaser since said sale and prior to such redemption, and all costs and expenses properly incurred in procuring the ratification of said sale by the judge or circuit court, having jurisdiction in the premises with interest on all said sums at the rate of fifteen per cent. per annum from the date of their payment.

Approved and in force April 4, 1870.

1870, c. 312 recites that "doubts have been entertained as to whether the section [63] mentioned in the title of this Act applies to the city of Baltimore," and therefore, in order to remove all doubts in the premises, it repeals and re-enacts section 63 so as to read as follows :

1870, c. 312.
Collectors to
report to judges
of circuit courts
sales of lands
for taxes.

63. In all cases where lands held in fee simple or by lease have been sold or shall be sold, for payment of taxes in arrears, according to the provisions of existing laws, it shall be the duty of the collector of taxes to report the said sale, together with all the proceedings had in relation thereto, to the circuit court of the judicial circuit where said lands are situate, or where said lands are situate in the city of Baltimore, to the circuit court of said city. The court to which such 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 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 should not be ratified and confirmed, and if no cause or an insufficient cause be shown against the said rati-

Notice to show
cause.