

Proceedings.
42 Md 196

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 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 said purchaser, since said sale, and all costs and expenses properly incurred in the said court, with interest, and 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 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 under the law.

Id s 52
Fees of collectors making sale

52. 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.

Id s 53.
When county commissioner, mayor of the city of Baltimore, etc, may suspend sale

53. 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 either branch 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 public dues or taxes, the said commissioners, mayor, or president may, in writing, order that the sale of the property distrained shall be suspended 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.