incurred in making the sale, and paying the surplus, if there be any, to the owner thereof. This section shall not apply to Garrett county.

Co. Comm'rs v. Clarke, 36 Md. 206. Ex Parte Tax Sale, 42 Md. 196. Meyer v. Steuart, 48 Md. 423. Steuart v. Meyer, 54 Md. 454.

P. G. L., (1860,) art. 81, sec. 51. 1844, ch. 236, secs. 4-5. 1874, ch. 483, sec. 50. 1888, ch. 515

51. 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 county.

Dyer v. Boswell, 39 Md. 465. Margraff v. Cunningham's Heirs, 57 Md. 485.

Ibid. secs. 61, 63. 1867, ch. 186. 1870, ch. 312. 1872, ch. 384. 1874, ch. 483, sec. 51. 1888, ch. 515.

52. 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 the proceedings had in relation thereto, to the circuit court for the county where said lands are situate, or when 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 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