

circuit court, or superior court, where such application is made; and on application of the legal representative of any deceased sheriff or collector, he shall be entitled to avail himself of the provisions of this section as fully as such deceased sheriff or collector could do if living.

P. G. L., (1860,) art. 29, sec. 47. 1852, ch. 75, sec. 2.

39. The courts and judges aforesaid may grant the relief and extension provided in the preceding section, in favor of sheriffs and collectors, to the securities, executors, administrators or trustees of sheriffs and collectors, who may respectively succeed to their rights and duties.

Ibid. sec. 48. 1852, ch. 75, sec. 3.

40. The said courts and judges may in their discretion require the party applying for such relief to serve notice on the comptroller and county commissioners, or on either of them, according to the character of the taxes represented to be in arrears, previous to passing a final order on such application.

Ibid. sec. 49. 1852, ch. 75, sec. 5.

41. Nothing contained in the three preceding sections shall prevent or delay the enforcement by the comptroller, county commissioners or others interested, of their rights and remedies.