

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 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 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 on 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 costs 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.

*Ex parte* in the matter of the Tax Sale of Lot 172, 42 Md 196. *Meyer v. Steuart*, 48 Md 423. *Steuart v Meyer*, 54 Md 454

1880, ch 230.

**838.** Whenever any collector of taxes in Baltimore city shall have distrained or levied upon any goods or chattels in said city