

substantially complied with ; and the burden of proof shall be on the exceptant to show the same to be invalid. Where property is erroneously sold for taxes in any of the counties of the State of Maryland through an error in description, or for any other reason, the parties purchasing said property at tax sales shall be entitled to the same rate of interest as if the sale was made in due and proper form, and whenever an error is discovered at any tax sale, as aforesaid, the county treasurer or the commissioners of any county in which there is no treasurer shall make payment to the purchaser of the property sold at said tax sale upon his transferring to them his certificate of purchase at such sale from any funds in their hands. This section shall not apply to Garrett, Talbot nor Baltimore counties.

Co. Comm'rs v. Clark, 36 Md. 206. *Ex Parte Tax Sale*, 42 Md. 196. Meyer v. Steuart, 48 Md. 423. Guisebert v. Etchison, 51 Md. 478. Steuart v. Meyer, 54 Md. 454. Margraff v. Cunningham's Heirs, 57 Md. 585. Cooper v. Holmes, 71 Md. 26. Shaw v. Devecomon, 81 Md. 217. Richardson v. Simpson, 82 Md. 159. Baumgardner v. Fowler, 82 Md. 638. Taylor v. Forrest, 96 Md. 531. Taylor v. Forrest, 96 Md. 529.

1888. art. 81, sec. 53. 1860, art. 81, sec. 52. 1790, ch. 59. 1841, ch. 23, sec. 47. 1874, ch. 483, sec. 52. 1900, ch. 619.

**54.** 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. This section shall not apply to Talbot county.

*Ibid.*, sec. 54. 1860, art. 81, sec. 53. 1786, ch. 12, sec. 3. 1874, ch. 483, sec. 53.

**55.** 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