apply to the executor or administrator of such decedent.

SEC. 16. And be it enacted, That if such collector or sureties, or executor or administrator, shall in person, or by attorney, desire a trial by jury of any Desire a trial. matter in controversy in said suit, which shall by them be pleaded, the court shall thereupon at said first term direct a jury to be empanneled to try and determine the matter in controversy.

SEC. 17. And be it enacted, That the Comptroller Make all just shall make all just allowance to the treasurer and allowance. clerk for insolvencies or removals upon certificate of the County Commissioners that the allowances asked for are just, the application of the treasurer and clerk to be substantiated by his affidavit before the County Commissioners, who are hereby authorized and empowered to administer such oath that he has not received and cannot collect any of the moneys for which such allowances are asked, and the County Commissioners of said county shall likewise make all just allowances as to collections for county purposes upon being satisfied of the justice of the same.

Cannot col-

Sec. 18. And be it enacted, That all State, county and municipal taxes to be levied in said county shall be liens on the real estate of the party indebted, and on his personal estate so long as the same remains in his possession from the time the same are levied: and all real estate shall be liable for the taxes assessed against the same, without reference to the name of the person to whom the same shall have person been assessed, and a sale thereof made by a collector, as provided by law, shall pass the title thereto as Pass the title. effectually as if the same had been assessed to the owner thereof at the time of the sale, who shall for all purposes be considered the party indebted in the meaning of article eighty-one, of the Code of Public General Laws, as enacted at January session, eighteen hundred and seventy-four, chapter four hundred and eighty-three.

Shall be liens.

Sec. 19. And be it enacted, That whenever real estate shall be sold by a collector, the owner thereof, Shall be sold. prior to the sale, may redeem the same by paying to the purchaser or paying into court to be paid to the