is being tried before a jury, to determine the amount of such lien or claim, if any, and the amount of any expenses which were properly incurred or which accrued prior to the date of trial, including storage and advertising, and the judgment in such action, if for the defendant, shall be either for the return of the property replevied, or for the amount of such lien or claim, and any accrued expenses which were properly incurred by the defendant, including storage and advertising; and the court may also allow a reasonable counsel fee to the defendant's counsel. The burden of proof in such action shall be upon the defendant to establish his claim or lien to the same extent as if he were a plaintiff in an action to secure a judgment on an open account.

SEC. 2. And be it further enacted, That this Act shall take effect June 1, 1937.

Approved May 18, 1937.

CHAPTER 248.

- AN ACT to repeal and re-enact with amendments Section 84 of Article 81 of the Code of Public General Laws of Maryland (1935 Supplement), title "Revenue and Taxes", subtitle "Tax Sales", providing for an alternative procedure for the sale of properties acquired by County Commissioners of the several counties and the Mayor and City Council of Baltimore City at tax sales.
- Section 1. Be it enacted by the General Assembly of Maryland, That Section 84 of Article 81 of the Code of Public General Laws of Maryland (1935 Supplement), title "Revenue and Taxes", sub-title "Tax Sales", be and the same is hereby repealed and re-enacted, with amendments, to read as follows:
- 84. At any time after any county, or the Mayor and City Council of Baltimore shall have acquired property by conveyance from the Collector, the County Commissioners or the Mayor and City Council of Baltimore, the latter acting through its Comptroller with the consent of the Board of Finance Commissioners of Baltimore City, may in their discretion either sell the said real estate at a private sale to the next preceding former owner or other person having previously had an interest in the property either by way of absolute conveyance or mortgage including former reversioners at and for the sales price equal to the amount paid by said County