

Commissioners of Prince George's County are also authorized to refund to any delinquent taxpayer or taxpayers the residue of the proceeds of sale of his, her or their parcel of real estate heretofore or hereafter forfeited, and sold by them as aforesaid, after deducting therefrom taxes, interest, penalties and costs of sale due and accrued on account of, upon and against such parcel at the time of the sale thereof by them. The County Commissioners of Prince George's County are further authorized to sell at public or private sale for such sum as they may deem advisable any and all parcels of real estate heretofore forfeited and offered for sale under the provision of Sections 359 and 360 of this Article and either not sold, or sold for which the purchaser or purchasers thereof, if any, have failed to pay the purchase money; and upon payment of the whole purchase money for any such parcel resold as aforesaid to said County Commissioners, the County Commissioners shall execute to the purchaser thereof under such resale a good deed in fee-simple thereof.

SEC. 2. *And be it further enacted,* That a new section be added to Article 17 of the Code of Public Local Laws, title "Prince George's County", sub-title "Treasurer", to be known as Section 359A, to follow immediately after 359 and to read as follows:

359A. All actions at any time hereafter to be brought for any lands heretofore sold for any taxes or special assessments, whether the same are levied by the County Commissioners of Prince George's County or by any other municipal or governmental agency having authority to levy taxes or assessments for any territory within the limits of Prince George's County wherein any person now has any title or cause to have or pursue such action, shall be taken within three (3) years after the passage of this Act, provided such right of action is not now, or will not then be barred by the now existing Statute of Limitations; and after three (3) years after the passage of this Act no person or any of his heirs, devisees or assignees shall have or maintain any action for any land so sold. All actions for any land hereafter so sold shall be taken within seven (7) years after the date of sale to the purchaser and at no time after seven (7) years, and no person now having any title or right of entry into any lands heretofore so sold shall enter therein after the expiration of three (3) years after the passage of this Act and no person shall at any time hereafter make any entry into any lands hereafter so sold except within seven (7) years after the date of sale, provided, however, that if any person entitled to any of the rights of action mentioned herein shall be at the time such cause of action accrues within the age of twenty-one (21) years or non compos mentis, he or