

the purchase price of any piece or pieces of real estate so sold at tax and/or assessment sale and the taxes, assessments, interest, penalties and costs and all accrued taxes, assessments, interest, penalties, and costs on said real estate, due and payable to the said Commissioners of Bowie.

Taxes on personal property shall be collected in the same manner as is now provided by law for the collection of such taxes due Prince Prince George's County.

Whenever any real estate shall have been bought in, as herein provided, by the Commissioners of Bowie, at any tax and/or assessment sale made under the provisions of this Act and the same shall not have been redeemed within the time provided for the redemption thereof, and not set aside by the Court for defects in the levying of such taxes or the making of such assessments, the said Commissioners of Bowie, as an additional and cumulative means of enforcing the payment of taxes and/or special assessments, interest, penalties and costs against real estate, which have accrued prior to the date of this Act, or which shall thereafter accrue, and in no wise in derogation of the remedy hereby given, may, after the time of redemption has expired, file a plenary proceeding in equity in the Circuit Court for Prince George's County, Maryland, to reaffirm and finally establish a lien upon said respective pieces of real estate so laid to it, for the taxes and/or assessments, interest, penalties and costs so assessed and charged against the same and to obtain a decree for the enforcement thereof. The owner or owners of each piece of real estate upon which such taxes and/or assessments, interest, penalties and costs are sought to be enforced, shall be made parties defendant in said suits, and if residents of the State of Maryland shall be personally served with process, and if non-residents shall be served with process, by publication, as is provided by law in other equity cases.

The said Court is hereby given jurisdiction to hear and determine such causes, establish such liens and decree the enforcement thereof. If said Court shall determine that said taxes and/or assessments were legally levied or made by said Commissioners of Bowie, any defect or irregularity in the tax and/or assessment sale or in the proceeding upon the report thereof shall not be a defense to any such suits, all such decrees shall be enforced by the sale of the real estate through a trustee appointed by the Court in the same manner as decrees of said Court are authorized to be enforced by law. From the proceeds of the sale there shall be paid the proper costs and expenses of such Court proceedings and sale, second, all Town, County and State taxes and assessments with interest, penalties and costs, and the balance, if any, paid to the owner or owners of record or to a mortgagee or lienholder thereon,