

whatever except liens for State, county or municipal taxes ; such deeds shall be *prima facie* evidence in all courts that the proceedings prior to the execution and delivery, including the assessment and levy of the taxes, were regularly and validly taken, that the land was subject to taxation, that the taxes had not been paid before the sale, that the property had not been redeemed, and that the deed vested in the grantee an absolute title, according to its tenor. The town of Gaithersburg is hereby authorized and empowered to purchase any property offered for sale for the payment of taxes ; provided, it shall not bid a sum greater than the taxes in arrears upon such property and the interest and expenses of sale and costs and fees, and the same shall be reported, as hereinbefore provided, as sold to the town of Gaithersburg, which said town of Gaithersburg shall be treated and considered the same as any other purchaser. (e) If any person claiming title under a tax deed, made as hereinbefore provided, shall be defeated in any suit or proceeding, by or against him, for the recovery of the land purporting to be conveyed by such tax deed, the successful claimant shall be adjudged to pay him the full amount paid by the purchaser at the tax sale, with interest at the rate of fifteen (15%) per centum per annum on the total amount thus paid, also the amount of all taxes, State, county and municipal, general or special, paid by the purchaser, his heirs or assigns, after the date of the certificate of purchase, and interest thereon at six (6%) per centum per annum; this judgment shall be a lien on the land in controversy. (f) The treasurer shall, immediately after the redemption of any property, certify the said redemption to the clerk of the Circuit Court of Montgomery county, and the said clerk shall record the same according to the custom now pursued in said office.

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Lien on the
land in con-
troversy.

19. The failure of the Council, or any person designated by them, or of any official herein charged with any duties in relation to the assessment, levy or collection of taxes, to perform the acts required of them at or within the time specified, shall not affect the validity of such act or any proceedings based thereon, if done within a reasonable time thereafter.

Validity of
such act.

20. The bailiff shall attend the meetings of the Council and perform such duties as it shall direct ; he shall preserve