

Collector of
State and
county
taxes.

George's county, and shall have full power to enforce payment thereof by sale of the property liable therefor, and to convey a good title to any such property, real or personal, so sold by him. Taxes assessed upon personal property shall not be a lien thereon until the treasurer has distrained for the same, which distress shall not be made before the first day of October next after such taxes are due and in arrears, and the proceedings shall conform to those for distress for rent but without a warrant to distrain or the intervention of any other official. Taxes assessed upon real estate shall be a first lien thereon from the date of such assessment. The sales of any and all real estate made by the treasurer for defaulted taxes shall be reported by him under a general oath as to their fairness, to the Circuit Court for Prince George's county, sitting in equity, and if it appear that the requirements of the law have been complied with, said court shall finally ratify the same unless cause to the contrary be shown by the owner or owners or those in privity with him or them on or before the first Monday of May next after the first day of such sale, to wit, after the first Monday of March. If any one lawfully interested shall show cause in writing against the ratification of the sale of any parcel of land the court shall proceed therein to determine the same according to its usual practice in the matters of exceptions to sales, and an appeal by either party to the Court of Appeals shall be allowed from any final order rendered therein, provided the same be taken within two months from the date of such order, and the record be forwarded within three months from the date of appeal to said court. As to each and every parcel of land reported sold against the ratification of the sale whereof no cause has been shown, the said court shall forthwith consider and determine the same, and in one decree, which shall be written by the clerk thereof in the book containing said report of sales and be signed by the judge passing the order, finally ratify said report of sales except as to such sales, designating by their respective numbers as may have been excepted to or appear defective. When the court has set aside a sale of property, the taxes, interest and penalties for which said property was sold shall continue a lien thereon, and be collected by the treasurer for the time being, and if not sooner paid said property shall be resold by him at the next annual sale of real estate for defaulted taxes. The general notice of sale when published, as hereinafter required, shall have the force of a summons served upon all persons interested in any land therein advertised, commanding them to appear in such court on or before the first Monday in May next after the first day of such