

be appended a notice that if such tax or taxes, interest, penalties and costs of sale be not paid before the first Monday of August next following, the said treasurer will on said day at 10 o'clock A. M. at the court house door, in the town of Upper Marlboro, in said county, proceed to offer each of the said parcels of real estate for sale at public auction to the highest bidder for cash, to satisfy said taxes, interest, penalties and costs of sale, for which the same is liable; beginning with the first parcel on said list and continuing on in the order of said list, from day to day, from 10 o'clock A. M. until three o'clock P. M., Sundays excepted, until all shall have been offered for sale. And on said day of sale the treasurer shall proceed to make said sale in conformity with said published notice. Thereafter all proceedings in the matter of the sales made as required by this section shall be in conformity with those provided for the annual sales made on the first Monday of March in each year, except that the report of sale shall be made on or before the first Monday of September next following said sale, exceptions to such sales shall be filed on or before the first Monday of October next following, and the period of redemption shall be two years from the first day of sale, to wit, the said first Monday of August. All provisions of this article relating to tax sales, so far as they may be applicable to the tax sales required by this section are hereby expressly made applicable thereto.

Instructions
and direc-
tions.

116J. All the instructions and directions by law given for the assessing of lands and personal property, the levying and collecting of taxes, and tax sales and conveyances, which are not necessarily jurisdictional, shall be deemed only directory, and no error or informality in the proceedings of any of the officers entrusted with the same, which is not necessarily jurisdictional, shall vitiate or effect any such assessment, tax sale or conveyance. Upon the setting aside of a tax deed or the destruction of a tax title at law or in equity, the purchase money paid at tax sale for the land recovered shall be a first lien upon said land and premises, and said lien shall be enforceable in equity by the person entitled to the same, as is a vendor's lien. Likewise the value of buildings and improvements made thereon in good faith by the holder of said tax title or those under whom he claims any tax deed herein directed to be executed by the treasurer, shall be executed by the treasurer for the time being when the same is demanded; and he shall receive the balance of purchase money due upon the land to be conveyed. Money paid in redemption of property sold at