

for the purchase money paid by the purchaser if the sale be not ratified, with interest thereon; and for all costs and expenses accruing from said sale the Treasurer shall retain out of the proceeds of said sale when ratified the amount of taxes and interest thereon and all costs incurred in advertising, making, reporting and ratifying such sale, and shall pay over the excess to the owner of property thus sold, and no sale under this act shall be set aside if the provisions thereof relating to sales shall appear to have been substantially complied with, and the burden of proof to show non-compliance with said provisions shall be on the exceptant thereto, and when any sale shall have been finally ratified by the Court, as herein provided, the order of ratification shall be conclusive as to the regularity of the Treasurer's proceedings therein, and of said sale, and shall not be open to inquiry except in case of fraud or collusion in said proceedings and sale on the part of or between the Treasurer and purchaser.

SEC. 2. *And be it enacted*, That all Acts or parts of Acts inconsistent with the provisions of this Act are hereby repealed so far as they apply to Somerset County, but nothing herein contained is intended or shall be construed to interfere with or defeat any tax sale heretofore made and reported under the provisions of the section hereby amended, all of which said sales and reports thereof shall be as valid as made and reported under the provisions of this Act.

SEC. 3. *And be it enacted*, That this Act shall take effect from the date of its passage.

Approved April 10th, 1918.

---

## CHAPTER 276.

AN ACT to repeal and re-enact with amendments Section 3 of Chapter 557 of the Acts of the General Assembly of Maryland of 1912, relating to the incorporation of the town of North Beach in Calvert County, Maryland, and to add a new section to said act to come in after Section 39 and to be designated as Section 39a.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 3 of Chapter 557 of the Acts of the General Assembly of Maryland of 1912 be, and the same is hereby, repealed and re-enacted with amendments so as to read as follows: