

and all costs and expenses properly incurred in said Court, with interest on all such sums from the time of payment, but such sale shall not be set aside if the provisions of law shall appear to have been substantially complied with, and the burden of proof shall be on the exceptant to show the same to be invalid; and for the purpose of making a just distribution of the proceeds of any sale ratified and confirmed the said Court may pass all such other or subsequent orders as may be just and equitable, and shall have as full and complete jurisdiction as though it were sitting as a Court of Equity.

133c-2. After the expiration of six calendar months from the date of such sale, provided the same has been finally ratified by the Court, the County Treasurer making such sale shall by good and sufficient deed, to be executed and acknowledged according to law, convey to the purchaser or purchasers the parcels of land sold to them, respectively, and the deed of the successor in office of the County Treasurer who made such sale shall be as good and valid in law as though it had been executed and delivered by the said last-named County Treasurer.

133c-3. Whenever real estate shall be sold by the County Treasurer, the owner thereof, prior to the sale, may redeem the same by paying into Court, to be paid to the purchaser thereof, within the period of twelve calendar months from the date of such sale, the amount of the purchase money and all subsequent taxes paid by the purchaser, with interest thereon at the rate of ten per centum from the date of sale, and the date of such payment of taxes, respectively.

133c-4. The County Commissioners of Queen Anne's County be and they are hereby authorized and empowered, in their discretion, to purchase any property for sale for the payment of taxes; provided, they shall not bid a sum greater approximately than the taxes in arrears upon said property and the interest and expenses of sale and costs, and to sell and convey or lease the same, as in their judgment and discretion shall be deemed best for the interest of the county.

133c-5. Any sale of land by the County Treasurer, when the owners are described as the heirs of a named person, shall pass the title as fully as if such heirs were each named in the proceedings by his or their proper name; and if the purchaser of any real estate sold by the County Treasurer for payment of the taxes shall die without having secured a deed therefor, the County Treasurer may convey the said real estate to the heirs, devisees or assignees of the purchaser.

133c-6. Immediately after the first day in July in each year the County Treasurer shall, in person or by deputy, proceed to collect all taxes in arrear on personal property by