

tion owning the property (or who shall have subsequently acquired the same, after said taxes have been levied) upon which said taxes may be due, in a civil suit, before any Justice of the Peace or Court of record of the State of Maryland, and said taxes shall be a prior lien on any such personal property, and a judgment against such person, firm or corporation shall be a lien against any such property, or any other property, real or personal, held by said person, firm or corporation, and shall be subject to execution as is now provided by law; but shall not be subject to any exemption whatsoever.

SEC. 58D. When any real estate shall be sold under the provisions of Section 58B, the sale shall be reported to the Circuit Court for Anne Arundel County, upon which report there shall be a brief order nisi published, as in cases of judicial sales by trustees; and if the Court shall find that the provisions of said section have been complied with, the sale shall be ratified. Upon the ratification of said sale, the Collector and Treasurer shall convey to the purchaser of the property purchased by him, upon payment of the costs of the deed by the purchaser; and the bond of the Collector and Treasurer shall be liable for the money paid by the purchaser in the event of the sale not being ratified, and for all moneys accruing from such sale. The Collector and Treasurer shall retain out of the proceeds of the sale the amount of the taxes and interest thereon, and the costs of notice, levy, sale and report thereof to the Court, and pay over any excess to the owner of the property thus sold. No sale shall be set aside if the provisions of the law shall appear to have been substantially complied with, and the burden of proof shall be on the exceptant, and in all cases of the sale of real estate under said section, the owner thereof, prior to the sale, may redeem the same at any time within a year and a day, by repayment to the purchaser thereof of the amount paid by him, with interest thereon at the rate of six per cent. per annum, from the day of sale.

SEC. 2. *And be it enacted*, That the following new section be and the same is hereby added to said subtitle, to come in after Section 58D, and to be designated as Section 58E.

SEC. 58E. All taxes so levied, as aforesaid, shall be collected by the Collector and Treasurer within three years after the levy thereof; and if the same be not collected within the said three years, the parties from whom such taxes may be demanded may plead this section in bar of any recovery thereof; and the said Collector and Treasurer shall be liable for all such taxes, if he fail to enforce the payment thereof within the time herein specified.