

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That in any and all cases of sales of property by the Sheriff or ex-Sheriff of Cecil County for the purpose of enforcing the collection of any municipal, County or State taxes, where there shall remain in the hands of said Sheriff or ex-Sheriff after the payment of said taxes and proper interest thereon and all legal costs and expenses in connection with said sale and the collection of said taxes, a surplus of the proceeds of such sale, and it shall be uncertain who is entitled to receive said surplus or any portion thereof, or some or all of those persons entitled to receive said surplus shall be non-residents of the State of Maryland, and whether said person or persons are adults or infants, and whether said persons are non compos mentis or not, it shall be lawful for any person interested in or entitled in any way to any part of said surplus to file a petition in the Circuit Court for Cecil County in the proceedings under which said tax sale was had, in which petition shall be set forth the facts on which the interest of the petitioner in said surplus is based and asking that all persons interested in said surplus may be required to come into Court to prove their claims to said surplus, and that distribution of said surplus shall be made by said Sheriff or ex-Sheriff to the persons entitled thereto; and thereupon the said Court may pass an order directing that notice of the substance and object of such petition shall be given to all persons interested in said surplus by actual service upon them if they are known and are residents of the State of Maryland, and if they are not known or are non-residents of the State of Maryland, and whether infants or adults, and whether non compos mentis or of sound mind, by publication of said notice in some newspaper published in Cecil County once a week for three successive weeks warning them to appear by day to be named in said order and notice and answer said petition and prove their respective claims to said surplus; and at any time after the day upon which appearance and answer is required to be made as aforesaid, said petitioner or any person who may have appeared and answered said petition may upon proper application to said Court ask to have said proceedings referred to the Auditor of the Court with directions to take such testimony as may be produced to him by any of the parties interested, touching the matter of said petition and from said testimony and proceedings to state an account distributing said surplus which said account the said Auditor shall with the testimony taken by him return to the Court on or before a day to be named by said Court and thereupon the