

under this Act, the Treasurer shall convey to the purchaser the property purchased by him upon the payment of the costs of such deed by the purchaser; and the bonds of the Treasurer shall be liable for the purchase money paid by the purchasers 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 any 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 the purchaser.

And be it further provided, That at any tax sale the County Commissioners may bid on and purchase any property real or personal, to an amount sufficient to cover the amount of taxes and interest due and the cost and ratification thereof; and the Treasurer be and is authorized to convey any real estate to said County Commissioners as provided for other purchasers, and the said County Commissioners are hereby authorized and empowered to sell and dispose of any personal or real estate and convey the same as any other purchaser may do. And the fund derived from such sale or sales shall be paid to the Treasurer of Wicomico County and used for any general expense or expenses of said County.

Approved March 31st, 1916.

CHAPTER 110.

AN ACT to repeal and re-enact with amendments Section 364 of the Public Local Laws of Maryland, entitled "Washington County," sub-title "Smithsburg."

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 364 of Article 22 of the Code of Public Local