be transferred to the general money account of the city and used for any city purpose.

Section 79. Every deed given by the collector for land sold under this Act for taxes shall contain a statement of the name of the owner of said land, and when recorded shall be indexed under the name of the grantor, grantees and the said owner or owners. The owner of any land so sold may redeem the same at any time within one year of the date of ratification of said sale, whether deed be given to the purchaser or not, by paying to said purchaser or to the Clerk of the Circuit Court for use of said purchaser the amount of the purchase money paid for said land, together with the costs and expenses incurred by him in the ratification of sale and of the deed and record, if any, with fifteen per cent. interest per annum on purchase money from day of sale, whereupon the said purchaser shall reconvey said land to said owner at the owner's expense and request, said land to be free of all liens or claims, except such as were against it before said tax sale. In case said purchaser or purchasers shall refuse or neglect to execute such deed, or for any other cause fail to do so, the Circuit Court for Somerset County, on a petition filed in equity by said owner in the matter of the collector's report of sale, under oath, setting out the facts of the sale of the property and the payment of the money, penalties and charges, as herein required, or the tender, request and refusal thereof, may pass an order to be served on said purchaser, or if he cannot be found, to be published as directed by the court, commanding said purchaser to be and appear in said court on some certain day to be named therein and show cause, if any he has, why he should not reconvey said property, and if no cause is shown as required, or an insufficient one, the court shall pass a decree ordering that said property be reconveyed to the said owner and appointing a trustee to convey same to him in the same manner and as fully as said purchaser could do. The cost of such petition and of the proceedings thereunder, including a reasonable fee to his solicitor in case it is granted, shall be paid by said purchaser, and it shall be so ordered by the court. If said purchaser shall fail to pay costs and charges aforesaid, for the period of thirty days after decree, he may be adjudged guilty of contempt of court, and shall be confined in the county jail until he purges himself therefrom. In all cases of a sale of property for taxes the Mayor and Council of Crisfield, or the collector for them may buy same at a sum not to exceed the amount due for the taxes,