the property and bring the proceeds into court, out of which the purchaser shall be repaid the purchase money paid by him to the collector on said rejected sale, and all taxes assessed on said real estate and paid by the purchaser since said sale and all costs and expenses properly incurred in said court, with interest on all such sums from the time of payment; and if the purchaser has not paid the purchase money or the subsequent taxes said proceeds shall be applied to the payment of the taxes for which said real property may have been sold, and all subsequent taxes thereon then in arrear with interest on the same according to law and the cost of the proceedings; 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. The aforegoing provisions of this section shall not apply to Garrett and Talbot Counties.

Where property is erroneously sold for taxes in any of the counties of the State of Maryland through an error in description, or for any other reason, the parties purchasing said property at tax sales shall be entitled to the same rate of interest as if the sale was made in due and proper form, and whenever an error is discovered at any tax sale, as aforesaid, the county treasurer or the commissioners of any county in which there is no treasurer shall make payment to the purchaser of the property sold at said tax sale upon his transferring to them his certificate of purchase at such sale from any funds in their hands.

Sec. 2. And he it further enacted, That this Act shall take effect June 1, 1924.

Approved April 9, 1924.

CHAPTER 478.

An Acr to repeal and re-enact with amendments Section 51 of Article 23 of the Code of Public Local Laws of Maryland, title "Wicomico County," sub-title "Foxes," as said section was amended by Chapter 349 of the Acts of 1908, providing that this section shall not apply to landowners killing foxes on their own property and changing the penalty for the violation of said section.

Section 1. Be it enacted by the General Assembly of Maryland, That Section 51 of Article 23 of the Code of Public Local