

thirty days from receiving the subpoena showing precisely the manner of service. Said court shall have power to regulate the proceedings hereunder by rules of court not inconsistent with law or with the equity rules of the Court of Appeals applicable thereto. From the action of the court in ratifying or refusing to ratify a sale after exceptions filed thereto, any party to the cause may appeal to the Court of Appeals, such appeal to be taken within the same time and in the same manner as other appeals in equity cases.

75. Upon the final ratification of the sale, the Collector shall after retaining out of the proceeds of the sale the amount of all taxes, interest and penalties thereon, together with all court costs, costs of notice, levy, sale and report of sale, execute, acknowledge and deliver a deed conveying to the purchaser the property purchased and such deed shall convey a conclusive title to the property sold and conveyed as against any person or persons who may have been personally served with subpoena as provided in the preceding section, and all persons claiming by, under or through him or them by virtue of any conveyance or transfer or transmission of title subsequent to the service of said subpoena, and a prima facie title as against all other persons.

76. Any excess of the proceeds of sale remaining in the hands of the Collector after retaining the amounts allowed by law shall be paid to the owner of the property sold; and if the owner cannot, after reasonable effort, be found, or if such owner refuse to receive said balance, then the Collector of the county or the City Register of Baltimore City shall deposit the same under order of court in bank for the benefit of such owner, the same to be paid such owner upon demand.

77. If within the time limited by the order of court sufficient cause be shown to the court for so doing, the sale shall be set aside, in which case the Collector shall proceed, if all taxes be not paid, within thirty days, to a new sale of the property, and shall refund to the previous purchaser the entire amount paid by him at such sale; provided no sale shall be set aside if the provisions of law shall appear to be substantially complied with, and if the title passing to the purchaser thereunder would be good and merchantable (in fee simple unless some lesser estate was expressly sold); and no such proceeding shall be referred to a master in chancery. If any purchaser,