Whenever any real estate shall have been bought in, as herein provided, by the Town of Fairmount Heights, at any tax sale made under the provisions of this Act and the same shall not have been redeemed within the time provided for the redemption thereof, and not set aside by the Court for defects in the levying of such taxes, the said Treasurer of Fairmount Heights, as an additional and cumulative means of enforcing the payment of taxes, interest, penalties and costs against real estate, which have accrued prior to the date of this Act, or which shall thereafter accrue, and in no wise in derogation of the remedy hereby given, may, after the time of redemption has expired, file a plenary proceeding in equity in the Circuit Court for Prince George's County, Maryland, to reaffirm and finally establish a lien upon said respective pieces of real estate so sold to the town for the taxes, interest, penalties and costs so charged against the same and to obtain a decree for the enforcement thereof. The owner or owners of each piece of real estate upon which such taxes, interest, penalties and costs are sought to be enforced, shall be made parties defendant in said suits, and if residents of the State of Maryland shall be personally served with process, by publication, as is provided by law in other equity cases.

The said Court is hereby given jurisdiction to hear and determine such causes, establish such liens and decree the enforcement thereof. If said Court shall determine that said taxes were legally levied or made by said Mayor and Common Council of Fairmount Heights, any defect or irregularity in the tax sale or in the proceeding upon the report thereof shall not be a defense to any such suits; all such decrees shall be enforced by the sale of the real estate through a trustee appointed by the Court in the same manner as decrees of said Court are authorized to be enforced by law. From the proceeds of the sale there shall be paid the proper costs and expenses of such Court proceedings and sale; second, all Town, Sanitary Commission, Park and Planning Commission, County and State taxes and assessments with interest, penalties and costs, and the balance, if any, paid to the owner or owners of record or to a mortgagee or lienholder thereon, as their interest may appear. If the proceeds of sale of any piece of real estate should be insufficient to pay in full the Town, Sanitary Commission, Park and Planning Commission, County and State taxes and assessments against the same, then such balance of proceeds shall be pro-rated between the Town, Sanitary Commission, Park and Planning Commission, County and State, in proportion to the amount due at the time of distribution to each of such jurisdictions on such pieces of real estate. payment shall constitute a full satisfaction of all such taxes