

“Anne Arundel County”, sub-title “Treasurer”, said new section to be known as Section 496C, and to follow immediately after Section 496B of said Article, relating to tax sales and proceedings and tax sale titles in Anne Arundel County.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new section be and it is hereby added to Article 2 of the Code of Public Local Laws of Maryland (1930 Edition), title “Anne Arundel County”, sub-title “Treasurer”, said new section to be known as Section 496C, to follow immediately after Section 496B of said Article, and to read as follows:

496C. (a) When a sale of property for taxes has been ratified by order of court, no suit or action may be brought to contest the title of the purchaser of such property on the ground of any invalidity or irregularity in the proceedings in connection with such sale—

(1) After three years from June 1, 1941, if the sale was ratified before that date, except as provided in (3);

(2) After three years from the date of the order of ratification, if passed on or after June 1, 1941, except as provided in (3);

(3) In the case of a person who was below the age of twenty-one years or *non compos mentis* at the time of the ratification of the sale, after the periods specified above or after one year from the date of the removal of such disability, whichever is later.

After the expiration of such periods the order of court ratifying the sale shall be conclusive as to the legality of all proceedings in connection with the sale of the property.

This sub-section is in addition to all other statutes of limitation and does not revive, or extend the time for bringing, any suit or action otherwise barred.

(b) Even within the periods specified in (a) no sale shall be set aside on account of irregularities in the proceedings if the provisions of law appear to have been substantially complied with, and the burden of proof shall be on the exceptant to show the sale to be invalid.

(c) If the sale is set aside, the Treasurer shall proceed to a new sale of the property and bring the proceeds into court. From such proceeds, the purchaser shall be paid the purchase money and all taxes on the property paid by the purchaser since the rejected sale, and all costs and expenses properly incurred in said Court, with interest on all such sums from the time of payment.