

108. After the expiration of twelve (12) calendar months from the date of such sale, provided the same has been finally ratified by the Court, the Treasurer then in office shall by good and sufficient deed duly executed and acknowledged according to law, convey to the purchaser or purchasers the parcels of land sold to them respectively, and the deed of the successor in office of the Treasurer who made such sale shall be as good and valid in law as though it had been executed and delivered by the said last-named Treasurer.

Whenever real estate shall be sold by the Treasurer the owner thereof prior to the sale, his or her heirs, or the holder of a lien thereon, may redeem the same by paying into Court to be paid to the purchaser thereof, within the period of twelve (12) calendar months from the date of such sale, the amount of the purchase money and all subsequent taxes paid by the purchaser, with interest thereon at the rate of ten percent (10%) per annum from the date of sale, and the date of such payment of taxes respectively; provided that when the taxes are paid by a lien holder the title shall revert to the original owner and not pass to the lien holder.

The Commissioners of the Town of Bel Air are hereby authorized and empowered in their discretion to purchase any property sold for the payment of taxes located in the Town of Bel Air, whether the taxes due be State, County or Town; provided they shall not bid a sum greater approximately than the taxes in arrears upon said property and the interest and expenses of sale and costs, and to sell and convey or lease the same, as in their judgment and discretion shall be deemed best for the interest of the town.

Any sale of land by the Treasurer, when the owners are described as the heirs of a named person, shall pass the title as fully as if such heirs were each named in the proceedings by his or their proper name; and if the purchaser of any real estate sold by the Treasurer for payment of the taxes shall die without having secured a deed therefor, the Treasurer may convey the said real estate to the heirs, devisees or assignees of the purchaser.

109. Immediately after the fifteenth day of November in each year the Treasurer shall, in person or by deputy, proceed to collect all taxes due and in arrears on personal property by levying on and selling any realty or personalty in the Town of Bel Air belonging to the person assessed with the taxes so in arrears. If the real estate is levied on, the Treasurer shall sell the same at the Court House door in Bel Air for cash, giving at least three weeks' previous notice by advertisement of the time and place of sale, said advertisement to state the name of the taxpayer in default, the name of the