

*said county commissioners or the appropriate governing body of any municipality shall adjudge the sum due for which distress may rightfully be made, beyond which no sale shall be made of the goods, in such case, and may, if the distress shall appear to them excessive, order such part of the goods as they may think proper and just to be immediately released, and may order either party to pay the costs.*

*122F. Any sale of lands by a collector, where 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 other proper name.*

*122G. Whenever real estate shall be sold by a collector the owner thereof prior to the sale may redeem the same by paying into court, to be paid to the purchaser thereof within the period of twelve calendar months from the date of such sale, the amount of the purchase money, with interest thereon at the rate of fifteen per cent. per annum from the date of the sale.*

*122H. If the purchaser of such real estate shall die without having procured a deed from the collector, the collector may convey the said real estate to the devisees or heirs of the purchaser.*

*122-I. If lands shall be sold by a collector for state, county or city taxes or special levies, and the collector shall die, remove or refuse to make a deed therefor, the court ratifying such sale may appoint a special agent to execute such deed, upon application by said purchaser, and may order said agent to execute said deed.*

SEC. 2. *And be it further enacted, That it is hereby declared to have the legislative intent in enacting Chapter 761 of the Acts of 1943, that all of the previously existing provisions of Article 81, Sections 197 to 206, inclusive, of the Annotated Code of Maryland (1939 Edition) should be and remain in force after December 31, 1943, in Allegany County, Maryland, which County had by Section 3 of said Chapter 761 been expressly excepted from the operation thereof; that any and all tax sales or other proceedings commenced or concluded under the provisions of Article 81, Sections 197 to 206, inclusive, of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Alternative Procedure as to Tax Sales" as in force prior to December 31, 1943, and any and all judgments, decrees or orders, had or rendered under such provisions between December 31, 1943, and the effective date of this Act in Allegany County are hereby de-*