

by the city treasurer, who, after deducting the amount of taxes, penalties, and costs of sale, shall on demand pay the balance of the purchase money to the owner of the property sold. If the owner does not demand or will not receipt for the balance or for any reason cannot legally receipt therefor, then the same shall be deposited in a bank in Salisbury, designated by the council, paying interest on deposits, to the credit of the City of Salisbury, for the use of delinquent taxpayers and shall be only paid out by checks signed by the city treasurer and countersigned by the president of the council. The money so deposited shall not be used for any other purpose than payment of those entitled thereto. Once in every two years the city treasurer shall publish in a newspaper printed in Wicomico County a statement of all sums remaining in this fund and the names of the person or persons entitled thereto, the expense of publication to be paid out of the fund. If at the expiration of six years from the date of sale any part of the fund shall be unclaimed, then that not claimed shall become the property of the City of Salisbury, and shall be transferred to the general money account of the city and used for any city purpose.

97. *Redemption of Property.* Every deed given by the city treasurer for land sold under this charter for taxes shall contain a statement of the name of the owner of the land, and when recorded shall be indexed under the name of the grantor, grantees, and the owner or owners. The owner of any land so sold may redeem the same at any time within one year of the date of ratification of its sale by paying to the purchaser or to the clerk of the Circuit Court for use of the purchaser the amount of the purchase money paid for the land, together with the costs and expenses incurred by him in the ratification of sale and of deed and record, with fifteen per cent (15%) interest per annum on purchase money from the date of sale. Thereupon the purchaser shall re-convey the land to the owner, the land to be free of all liens or claims, except such as were against it before the tax sale. In case the purchaser or purchasers shall fail to execute such deed, the Circuit Court for Wicomico County on a petition filed by the owner in the matter of the city treasurer's report of sale under oath, setting out the facts of the sale of the property and the payment of the money, penalties, and charges, as herein required, or the tender and refusal thereof, may pass an order to be served on the purchaser, or, if he cannot be found, to be published as directed by the court, commanding the purchaser to be and appear in the court on some certain day to be named therein and show cause, if any he