

*execution suited to the case, or the Court, upon such application, may direct the property purchased to be re-sold, at the risk of the purchaser, at such time and on such terms as the Court may direct and if the proceeds from the re-sale, after the payment of the expenses thereof and of all costs of the proceeding, shall not be equal to the amount of the purchase money originally bid therefor, the Court may order and direct the difference to be paid by the said purchaser, and enforce such order by execution.*

210. *In the event that any former or preceding County Treasurer shall have failed, for any cause, to make a full report of or take any other proceedings that might be required by law of any tax-sales or sales made by him to the Circuit Court for Queen Anne's County, in Equity, as provided for in this Article, then the present Treasurer or any succeeding Treasurer is hereby authorized, empowered and directed to make such report of said tax-sale or sales to the Circuit Court for Queen Anne's County, in Equity, and take such other proceedings as by law may be requisite which the Treasurer making said tax-sale or sales should have done and was by law empowered and required so to do, and the said Court shall have such power to ratify said tax-sale or sales in the same manner as if said sale or sales had been reported by the Treasurer making the same, and upon the final ratification by the Circuit Court for Queen Anne's County, in Equity, of said tax-sale or sales the said present Treasurer or any succeeding Treasurer is hereby authorized, empowered and directed to execute and deliver unto the said purchaser or purchasers as said tax-sale or sales made by such former or preceding Treasurer a deed to said property to the purchaser thereof and such deed shall be as good and valid in law as though it had been executed by the Treasurer making said tax-sale or sales.*

211. *The County Commissioners of Queen Anne's County are hereby authorized and empowered, in their discretion, to purchase any property for sale for the payment of taxes; 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 (at private or public sale) and convey or lease the same, as in their judgment and discretion shall be deemed best for the interest of the County.*

212. *Any sale of real estate by the County Treasurer, when the owners are described as the heirs of a named person, or when the owners are described in the name of the life tenant, shall pass the title as fully and in fee simple as if such heirs, or as if the reversioners or remaindermen, were each named in the proceedings by his or their proper name; and if the purchaser of any real estate sold by the County Treasurer for payment of the taxes shall die without having secured a deed therefor, the County Treasurer or his successor shall convey the said real estate to the heirs, devisees or assignees of the purchaser, and the reversioner or remainderman shall have the right upon his redeeming the property within one year and a day from the day of sale to be substituted in the place of the purchaser; and any purchaser may, upon making a re-sale, apply to the Court ratifying the sale, to have the new purchaser substituted in his place and stead.*

213. *Immediately after the first day of April, in each year, the County Treasurer shall, in person, or by the Sheriff of Queen Anne's*