

therefrom taxes, interest, penalties and costs of sale due and accrued on account of, upon and against such parcel at the time of the sale thereof by them.

(g) The County Commissioners of Prince George's County are further authorized to sell at public or private sale for such sum as they may deem advisable any and all parcels of real estate heretofore forfeited and offered for sale under the provisions of [Sections 496 and 498] *this section* of this Article and either not sold, or sold for which the purchaser or purchasers thereof, if any, have failed to pay the purchase money; and upon payment of the whole purchase money for any such parcel resold as aforesaid to said County Commissioners, the County Commissioners shall execute to the purchaser thereof under such resale a good deed in fee-simple thereof.

500.

All the instructions and directions by law given for the assessing of lands and personal property, the levying and collecting of taxes, and tax sales and conveyances, which are not necessarily jurisdictional, shall be deemed only directory, and no error or informality in the proceedings of any of the officers entrusted with the same, which is not necessarily jurisdictional, shall vitiate of [effect] *affect* any such assessment, tax sale or conveyance. Upon the setting aside of a tax deed or the destruction of a tax title at law or in equity, the purchase money paid at tax sale for the land recovered shall be a first lien upon said land and premises, and said lien shall be enforceable in equity by the person entitled to the same, as is a vendor's lien. Likewise the value of buildings and improvements made thereon in good faith by the holder of said tax title or those under whom he claims. Any tax deed herein directed to be executed by the Treasurer, shall be executed by the Treasurer for the time being when the same is demanded; and he shall receive the balance of purchase money due upon the land to be conveyed. Money paid in the redemption of property sold at a tax sale shall also be paid to the Treasurer for the time being. Upon the death of a purchaser at a tax sale, and redemption of the property [brought] *bought* by him, the redemption money shall be paid to his personal representative or assigns. After the period of redemption has elapsed, the heirs or assigns of any purchaser at a tax sale may receive or do whatever such purchaser might have received or done.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1963.

Approved April 17, 1963.

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CHAPTER 527

(House Bill 906)

AN ACT to repeal Section 416 of the Code of Public Local Laws of Prince George's County (1953 Edition, being Article 17 of the Code of Public Local Laws of Maryland), title "Prince George's County," subtitle "Constables" and to repeal said subtitle, repealing