Court, the County Treasurer making such sale shall by good and sufficient deed, to be 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 County Treasurer who made such sale shall be as good and valid in law as though it had been executed and delivered by the last-named County Treasurer.

In the event that any former or preceding County Treasurer shall have failed, for any cause, to make a full report or take any other proceedings that might be required by law of any tax sale or sales made by him to the Circuit Court for Caroline County as provided for in Section 120A and Section 120B of 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 Caroline County and take such other proceedings therein 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 Circuit 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 Caroline County 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 at said tax sale or sales made by such former or preceding Treasurer a deed to said property so purchased 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.

[120D. Whenever any real estate shall be sold for taxes, the owner thereof or any person having any interest in same, prior to the sale, his heirs, personal representatives or assigns, or his, or her or their agent or attorneys, or any mortgagee, or other lien holders, may redeem the same by paying into said court, within the period of twelve calendar months from the date of the sale, for the purchaser, the amount of the purchase money, with interest at the rate of ten per centum per annum, for compensation for counsel fees, not exceeding ten dollars, to be fixed by the court, or by agreement of the treasurer and the person interested therein.

[120E. Every tax deed shall contain the name of the former owner of the property it conveys, and the Clerk of the Circuit Court in whose office the same may be recorded, shall index it, not only in the name of the grantor and grantee, but also in the name or names of and as from the former owner or owners to the grantee.]

[120F. Any sale of land by the County 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 County Treasurer for payment of the taxes shall die without having secured a deed therefor, the County Treasurer may convey the said real estate to the heirs, devisees or assignees of the purchaser.

120G. Immediately after the first day in April in each year the county treasurer shall, in person or by deputy, proceed to collect all taxes in arrears on personal property by selling any realty or