be repaid the purchase money paid by him on the rejected sale and all taxes assessed on such real estate and paid by the purchaser since such sale, with interest on all such sums from time of payment. If the purchaser has not paid the purchase money or the subsequent taxes, such proceeds shall be applied to the payment of the taxes for which such property may have been sold and all subsequent taxes thereon then in arrears, with interest on the same, according to law. No sale made under the provisions of this chapter shall be set aside if the provisions of the law shall appear to have been substantially complied with. The burden of proof shall be on the exceptant to show the same to be invalid.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1988.

Approved May 17, 1988.

## CHAPTER 410

(House Bill 446)

AN ACT concerning

Queen Anne's County - County Commissioners - Impact Fees

FOR the purpose of authorizing the County Commissioners of Queen Anne's County, by ordinance or resolution, to fix, impose, and collect certain development impact fees for certain purposes; and providing for a delayed effective date.

BY adding to

Article 25 - County Commissioners Section 9H Annotated Code of Maryland (1987 Replacement Volume and 1987 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 25 - County Commissioners

9н.

THE COUNTY COMMISSIONERS OF QUEEN ANNE'S COUNTY, BY ORDINANCE OR RESOLUTION, MAY FIX, IMPOSE, AND COLLECT DEVELOPMENT IMPACT FEES FOR FINANCING, IN WHOLE OR IN PART, THE CAPITAL COSTS