

properly incurred in the said court, with interest on all such sums from the time of payment; and if the purchaser has not paid the purchase money or the subsequent taxes, said proceeds shall be applied to the payment of the taxes for which said real property may have been sold, and all subsequent taxes thereon then in arrear, with interest on the same according to law, and the cost of the proceedings; but such sale shall not be set aside if the provisions of law shall appear to have been substantially complied with; and the burden of proof shall be on the exceptant to show the same to be invalid. This section shall not apply to Garrett county.

Co. Comm'rs v. Clark, 36 Md 206. Ex Parte Tax Sale, 42 Md. 196. Meyer v. Steuart, 48 Md 423. Guisebert v Etchison, 51 Md. 478. Steuart v. Meyer, 54 Md. 454. Margraff v. Cunningham's Heirs, 57 Md. 585.

P. G. L., (1860,) art. 81, sec 52. 1790, ch 59. 1841, ch. 29, sec. 47. 1874, ch. 483, sec 52. 1888, ch. 515.

**53.** Every collector making sale of property for the payment of taxes shall be entitled to the same fees as a sheriff for selling property under execution. This section shall not apply to Garrett county.

Ibid. sec. 53. 1786, ch. 12, sec. 3. 1874, ch. 483, sec. 53.

**54.** On any property being distrained or advertised for sale for public dues or taxes, if the person whose property has been so executed shall apply to the county commissioners, or mayor of the city of Baltimore, or the president of either branch of the city council, alleging, under oath, that the whole sum, or any part thereof, for which such distress has been made is not due for public dues or taxes, the said commissioners, mayor or president may, in writing, order that the sale of the property distrained shall be suspended for any time, not exceeding ten days, and appoint a day and place for the person distraining said property to exhibit his claim before the county commissioners or mayor and city council; and the said county commissioners or mayor and city council shall adjudge the sum due for which distress may rightfully be made, beyond which no sale shall be made of the goods in such case, and may, if the distress shall appear to them excessive, order such part of the goods as they may think proper and just to be immediately released, and may order either party to pay the costs.