

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 at 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.

204. 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.

205. 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.

206. Immediately after the first day of April, in each year, the County Treasurer shall, in person or by deputy, agent, bailiff, Sheriff or Constable proceed to collect all taxes in arrears on personal property by selling any realty or personalty in Queen Anne's County belonging to the person assessed with the taxes so in arrears; if real estate is sold, the County Treasurer shall sell the same at the Court House in Centreville, for cash, after giving at least three weeks' previous notice by advertisement of the time