

under this Act shows to the satisfaction of the court that the Treasurer has failed to comply with the provisions of this Act, said sale shall be set aside, and said Treasurer shall at once proceed to make a new sale of the property. Upon the ratification of a tax sale under this Act the Treasurer shall convey to the purchaser the property purchased by him upon the payment of the costs of such deed by the purchaser; and the bond of the Treasurer shall be liable for the purchase money paid by the purchaser, if the sale be not ratified, with interest thereon, and for all costs and expenses accruing from said sale. The Treasurer shall retain out of the proceeds of the sale, when ratified, the amount of taxes and interest thereon, and all costs incurred in advertising, making, reporting and ratifying such sale, and shall pay over the excess to the owner of the property thus sold; and no sale under this Act shall be set aside, if the provisions thereof relating to sales shall appear to have been substantially complied with, and the burden of proof to show any non-compliance with said provisions shall be on the exceptant thereto, and when any sale shall have been finally ratified by the court, as herein provided, the order of ratification shall be conclusive as to the regularity of the Treasurer's proceedings therein and of said sale, and shall not be open to inquiry, except in case of fraud or collusion in said proceedings and sale on the part of or between the Treasurer and the purchaser.

Upon ratification of a tax sale, Treasurer shall convey the property to purchaser upon payment of costs, etc.

SEC. 18. *And be it enacted*, That 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 of and as from the former owner to the grantee.

Record of tax deed.

SEC. 19. *And be it enacted*, That the Treasurer shall receive in addition to his regular compensation from Talbot County the following fees, which shall be payable only out of the proceeds of any sale made to enforce the payment of taxes, and which shall be included in the costs and expenses of said sale: For advertising real property for sale under the provisions of this Act, if the property be sold, the Treasurer shall receive a fee of two dollars and ten per cent. on the gross amount of sales, with his expenses, as provided in this Act, but if payment be made after advertisement and before the sale only the fee of two dollars shall be charged by said Treasurer in addition to the expenses already accrued; and said Treasurer shall receive a fee of fifty cents for making a statement of any taxes due on personal property when said

Treasurer's fees.