

and for the purpose of hearing objections or passing orders under this Act said court shall be deemed always to be open as in chancery proceedings; if the objector to a sale under this Act shows to the satisfaction of the court that the Treasurer has not complied with the provisions of this Act, then the sale shall be set aside, and the Treasurer shall at once proceed to make a new sale of the property, upon a notification of a tax sale under this Act. The Treasurer shall convey to the purchaser the property purchased by him upon the payment of the purchase money, and the cost of such deed by purchase; and the bond of the Treasurer shall be liable for the purchase money paid out by the purchaser. The Treasurer shall retain out of the proceeds of the sale, when ratified, the amount of the taxes and interest thereon, and cost incurred in advertising, making, reporting and ratifying said sale, and he 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 sale 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 to a sale.

Owner of property to receive excess of money from sale.

Tax deeds.

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.

Treasurer's fees.

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 cost 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 one dollar for making a statement of any taxes due on personal property when said taxes are to be collected by the sheriff or constables under the provisions of Section 16 of this Act, and the sheriff or constable shall include said fee in the cost of said collections; and in all cases of the sale of real