

with consider and determine the same, and in one decree, which shall be written by the clerk thereof in the book containing said report of sales and be signed by the judge passing the order, finally ratify said report of sales except as to such sales, designating by their respective numbers, as may have been excepted to or appear defective. When the Court has set aside a sale of property, the taxes, interest and penalties for which said property was sold shall continue a lien thereon, and be collected by the treasurer for the time being, and if not sooner paid said property shall be resold by him at the next annual sale of real estate for defaulted taxes. The general notice of sale when published, as hereinafter required, shall have the force of a summons served upon all persons interested in any land therein advertised, commanding them to appear in such Court on or before the first Monday in May next after the first day of such sale, to show cause why the sale or sales made and reported under such notice of sale shall not be finally ratified; and shall vest in said Court full jurisdiction in the premises.

SEC. 116L. The treasurer shall furnish in addition to the regular tax bills, whenever requested, and upon the payment to him of a fee of fifty cents, a certified statement over his signature, of all taxes assessed for seven consecutive years preceding the date of the application that may be due and unpaid, provided said applicant shall furnish said treasurer such references to the land records as may enable him to make said certificate. Said certificate shall be a bar to the collection and recovery from any subsequent purchaser of any tax or assessment omitted therefrom, and which may be a lien upon the piece of real estate mentioned in said certificate, but shall not affect the liability therefor of the person who owned the property at the time such tax was assessed; and said treasurer shall be responsible to said county for any loss of taxes that may arise from error in said certificate.

SEC. 115A. That if any person or persons, association or body corporate, shall be assessed upon the assessment books of said county with personal property only, and the amount of taxes levied thereon shall remain unpaid on the first day of January next succeeding the annual levy of taxes in said county, the said treasurer shall within one month after the said 1st day of January in each and every year, or within one month after the discovery of any property belonging to such delinquent, levy upon such portions as may be necessary to pay said taxes, interest, costs and fees as herein provided, of the personal property assessed to such delinquent taxpayers, in the same manner as the sheriff of said county is now or may here-