

of said sale and apportioned between the different delinquents. Immediately after the sale of any real estate by said county treasurer he shall report the same to the Circuit Court, and if it appears from the report of sale that any of the said delinquent taxpayers are non-residents of the State of Maryland, the said clerk shall issue and cause to be published an order of publication to non-residents, as is required in suits in equity. After the expiration of twelve months from the date of filing said report the clerk of said Court shall cause to be published an order of ratification *nisi* thereof, as is required in sales made by said Court, sitting as a Court of Equity, which order *nisi* shall include all sales made in said report, and shall be published for three consecutive weeks in the same newspapers in which said advertisement of sales of real estate were published. After the due publication of the said *nisi* order and before the final ratification of sale shall be signed, the said treasurer shall file a supplementary report showing the property redeemed, or excepted to, and that to which exceptions have not been filed, so that the judge taking cognizance of said report shall only ratify such sales as have not been redeemed, or excepted to, or if excepted to, the exception shall have been dismissed. But where exceptions have been filed to any tax sales, the exceptions shall be heard by the Court in the usual manner that exceptions in Chancery are generally heard; and if said exceptions, or any of them be sustained, or overruled, the clerk shall enter on the docket "Exceptions sustained and sale set aside," or "Exceptions overruled and sale ratified," as the facts may be, designating the specific piece or parcel of property to which the rulings of the Court may apply. If upon review of all the proceedings had in the case of such tax sale, the Court considers that the law pertaining to the same shall have been fully complied with, he shall thereupon sign one general order of final ratification of all such unredeemed sales, and the treasurer shall convey by good and sufficient deed the real estate so sold to the purchaser or purchasers thereof. In the said final ratification of said sale, the Court shall include therein an order referring all proceedings in the case to the regular auditor of the Court for a statement of accounts and distribution of the moneys to the parties duly entitled to the same. The said auditor, after deducting the taxes, expenses and costs and before he shall make said distribution, shall ascertain from the Court records and claims filed in said proceedings if there are any creditors of said delinquent taxpayers and distribute any surplus to said creditors, according to the priority of their claims, and the bal-