

the ground of fraud or collusion or other usual equitable ground setting aside sales in a court of equity. And it shall be the duty of the clerk of the County Commissioners, the clerk of the Circuit Court, and all other officers or other persons, to perform all the duties upon their part required by law prior to the enactment of this Act, and the Acts of which it is amendatory, in relation to or in aid of the duties of the office of treasurer as were formerly required by them in respect to the office of State and county collectors of taxes in said county. The clerk of Circuit Court, upon receiving from the treasurer a list of the real estate about to be advertised and sold for taxes, shall verify the said treasurer's list by reference to the libers and folios set out in the treasurer's list from the records in the clerk's office. The said clerk shall receive a fee of twenty-five cents for verifying each and every reference to the liber and folio set out in the treasurer's list; and the said clerk shall receive five dollars for filing a report of tax sales made by the said treasurer as hereinbefore provided, docketing the same and making other entries relative thereto; all of said fees, as well as other costs and expenses, to be taxed against and collected out of the proceeds of the property sold for taxes. In all cases of sales where exceptions are filed, a separate suit shall be docketed by the clerk on the equity docket, and he shall receive from the party requiring any service therein the same fees allowed for similar services in ordinary equity suits, the said fee, as well as matters of procedure, to be fixed by the court where otherwise not specifically provided by law, and the exceptions shall be heard by the court in the usual manner that exceptions in chancery are generally heard, except as to the taking of evidence, which shall be in open court, if the court shall so order it; in all matters in the hearing of such exceptions not specifically provided for herein, the court shall hear the same under such regulations as it may see fit to prescribe, in order to try the case upon its substantial merits without regard to technical errors or formal inaccuracies, it being the distinct intention of this Act that it shall be construed liberally in favor of maintaining suits and proceedings for the collection of taxes against delinquent taxpayers.

1910, ch. 354 (p. 747), sec. 11.

96. Nothing in this Act shall, in any manner, effect the legality of any tax sales heretofore made by any Treasurer of said Charles County; and that the said treasurer shall report such sales, as provided by the existing law at the time of the making thereof, and the same proceedings shall be had in reference thereto, in the same manner as if this Act had not been enacted.*

CRUELTY TO ANIMALS.

P. L. L., 1888, Art. 9, sec. 58. 1880, ch. 129.

97. The provisions of Sections 241 to 245, of Article 4, of the Public

*Sec. 12, ch. 354, 1910, repealed all laws inconsistent therewith.