

in each case; provided, that such sales shall be made as soon as possible after the said first Monday in December; and for the purpose of selling personal property for the payment of taxes the said treasurer shall have, in addition to the power conferred on him by this Act, all the powers possessed by collectors of Harford County, prior to the passage of the Act of 1898, Chapter 204.

1916, ch. 680, sec. 98.

**110.** The said treasurer shall, within thirty days after the close of such sales, should any sale of real estate be made, make a full report thereof to the Circuit Court for Harford County, setting forth his proceedings in the premises in detail, and showing to whom and at what price the said parcels were respectively sold, the amount of taxes, including arrears for former years, interest accrued, the costs and expenses, and the surplus fund in each instance, with each report; he shall also file a copy of the printed list and notice aforesaid. The said Court shall examine said proceedings, and if the same appear to be regular and the provisions of the law in relation thereto have been complied with, shall order notice to be given by advertisement for two weeks in one newspaper published in said town, warning all persons interested in the property sold as aforesaid to be and appear in said court by a certain day to be named in said order, to show cause, if any they have, why said sale should not be ratified and confirmed; and in those cases where no cause or insufficient cause be given against such ratification, the court shall in one order ratify and confirm all sales so made and then entitled to be ratified and confirmed, and the purchaser or purchasers thereof shall, in payment of the purchase money, have a good title to the property sold as aforesaid; but if, in the judgment of the court, cause be shown against the ratification of the sale of any property so sold, the said sale shall be set aside as to such property, in which case the said treasurer shall, within thirty days thereafter, proceed to a new sale of the property by at least three weeks' advertisement in one newspaper as aforesaid, and report the same as hereinbefore provided, and bring the proceeds thereof into court, out of which the purchaser shall be repaid the money paid by him to the said treasurer on the said rejected sale; and all taxes assessed on said property and paid by the purchaser since said sale, and all costs and expenses incurred in said court, and the costs and expenses of sales, with interest on all such sums from the time of payment; and if the purchaser has not paid the purchase money or the subsequent taxes, such proceeds shall be applied to the payment of the taxes for which said property may have been sold, including all arrears, for former years, and all subsequent taxes then in arrears, with interest on the same according to law, and the cost of the proceedings; but such sale shall not be set aside if the provisions of the law shall appear to be substantially complied with, and the burden of proof shall be on the exceptant to show the same to be invalid. And with reference to any sale or sales not ratified or confirmed by the said order and for the purpose of making a just distribution of the proceeds of any