

have the same power now or hereinafter to be prescribed by law, for the levy upon and the sale of shares of stock in any association or corporation, which the sheriff of said county may or shall possess in executing executions on judgments of said court; and said treasurer shall be entitled to receive out of the proceeds of sales made under this section, the same fees and allowances as are now or may hereafter be allowed by law to the sheriff of said county on executions issued as aforesaid, this section to be construed as an addition to, and not as a substitution for, the powers of the treasurer to collect taxes assessed upon personal property by suit; and it is hereby expressly provided that said treasurer if he deem such course advisable, may proceed to collect any and all taxes due upon such personal property by suit, in the name of the County Commissioners of Montgomery County, before any justice of the peace in and for said county, or in the Circuit Court for said county. And out of the proceeds of sale of such personal property the treasurer shall pay all costs and expenses incident to such sale, and the taxes in arrears thereon and interest, and the surplus, if any, he shall pay over to such delinquent taxpayer.

1906, ch. 171, sec. 62L. 1912, ch. 790, sec. 140.

**210.** The treasurer shall, within thirty days after the close of such sale, make a full report thereof to the Circuit Court for Montgomery County setting forth his proceedings in the premises in detail, and showing to whom and at what price such several parcels of land and articles of personal property were respectively sold, the amount of tax, of interest accrued, of proportional cost of advertising such sale, and the costs and expenses of making and reporting said sale, and of the surplus fund in each instance, with which report he shall also file a copy of the printed list and notice aforesaid; the said court shall examine the said proceedings, and if the same appear to be regular, and the provisions of law in relation thereto have been substantially complied with shall order notice to be given by advertisement in such newspaper or newspapers as the court may direct, warning all persons interested in the property sold 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 shall not be ratified and confirmed, and in these cases where no cause, or an insufficient cause be given against such ratification, the court shall in one order ratify and confirm the sales so made, and the purchaser or purchasers thereof shall, on payment of the purchase money and the delivery of a deed therefor as hereinafter provided for, have a good title to the property sold, but if good cause be shown against such ratification, in the judgment of the court, in relation to any parcel of land sold, the said sale shall be set aside as to such parcel, in which case the said treasurer shall, within thirty days, proceed to a new sale of the property, in which case his proceedings shall be in all particulars similar to those in the original sale, and the purchaser thereunder shall acquire the same right and title as purchasers under the original sale, and bring the proceeds into court, out of which the purchaser shall be repaid the purchase money paid by him to the