

County, herein provided for, shall be held and taken to be prima facie evidence of a good title, in fee simple, in the grantee or grantees therein, to the land or lands bought by him or them at the sale or sales herein provided for and therein mentioned and conveyed.*

1898, ch. 222, sec. 116J. 1912 Code, sec. 227.

362. All the instructions and directions by law given for the assessing of lands and personal property, the levying and collecting of taxes, and tax sales and conveyances, which are not necessarily jurisdictional, shall be deemed only directory, and no error or informality in the proceedings of any of the officers entrusted with the same, which is not necessarily jurisdictional, shall vitiate or effect any such assessment, tax sale or conveyance. Upon the setting aside of a tax deed or the destruction of a tax title at law or in equity, the purchase money paid at tax sale for the land recovered shall be a first lien upon said land and premises, and said lien shall be enforceable in equity by the person entitled to the same, as is a vendor's lien. Likewise the value of buildings and improvements made thereon in good faith by the holder of said tax title or those under whom he claims. Any tax deed herein directed to be executed by the treasurer, shall be executed by the treasurer for the time being when the same is demanded; and he shall receive the balance of purchase money due upon the land to be conveyed. Money paid in the redemption of property sold at a tax sale, shall also be paid to the treasurer for the time being. Upon the death of a purchaser at a tax sale, and redemption of the property brought by him, the redemption money shall be paid to his personal representative or assigns. After the period of redemption has elapsed, the heirs or assigns of any purchaser at a tax sale may receive or do whatever such purchaser might have received or done.

1898, ch. 222, sec. 116K. 1912 Code, sec. 228.

363. The treasurer shall keep in his office for public inspection a book in which shall be securely attached or pasted a full copy of the last issue before day of sale of the newspaper containing an advertisement of tax sales.

1898, ch. 222, sec. 116L. 1912, ch. 184. 1912 Code, sec. 229. 1922, ch. 84.

364. 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 prop-

*Sec. 2, ch. 15, 1922, repealed all laws inconsistent therewith.