

same person. In the matter of the sale of personal property for taxes, the Treasurer shall be allowed costs similar to those allowed by law in the cases of seizure and sale of personal property by distraint, except he shall receive no fee or commission therein.

1904, ch. 434, sec. 117B. 1912 Code, sec. 234.

**369.** The clerk of the Circuit Court upon receiving from the treasurer a list of real estate about to be advertised by him at tax sales shall verify the treasurer's reference in said list to libers and folios thereof of the records in the clerk's office by comparing said references with the libers and folios referred to by the treasurer. 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, the said fees to be taxed as costs in the tax sale about to be made by the said treasurer; and the said clerk shall receive five dollars to be paid him by the Commissioners of the county for filing a report of tax sales made by the treasurer, as hereinbefore provided, docketing the same and making other entries relative thereto. The said treasurer, before bringing up his report of sales to the judge of the Circuit Court for ratification shall, first file a supplementary report to be entered on the docket by the clerk of the Court simply as "filed", showing all the property redeemed from such sales and to which exceptions have not been filed, so that the judge taking cognizance of said report shall be able to ratify only such sales as have not been redeemed or excepted to, or if excepted to, in cases where the exceptions have been dismissed by him. The clerk of said Court shall receive by the party requiring any service therein, the same fees allowed for similar service in ordinary equity suits. Tax proceedings so filed before him shall not be actually recorded when the treasurer's report is handed to the Court for ratification where no exceptions thereto have been filed; the Court, if it considers the law to have been complied with, shall pass one general order of ratification of all unredeemed tax sales, and the clerk of said Court shall enter on such list of unredeemed tax sales, "Sales Ratified." But where exceptions have been filed to any such tax sales the exceptions shall be heard by the Court in the usual manner that exceptions have been filed to any such tax sales, "Sales Ratified." But when exceptions have been filed to any such tax sales, the exceptions shall be heard by the Court in the usual manner that exceptions in chancery are generally heard; and if such exceptions or any of them are sustained the clerk shall enter on his docket "Exceptions sustained and sales set aside"; and where such exceptions have been overruled, "Exceptions overruled and sale ratified," designating the particular piece or pieces of property to which the rulings of the Court shall apply.

#### CRUELTY TO ANIMALS.

P. L. L., 1888, Art. 17, sec. 120. 1912 Code, sec. 235.

**370.** The provisions of sections 241 to 245 of Art. 4 of the Code of Public Local Laws of 1888, title "City of Baltimore," relating to cruelty