

1910, ch. 369, sec. 133C-1 (p. 1058).

199. The said County Treasurer shall within thirty days after the close of such sales make a full report thereof to the Circuit Court for Queen Anne's County, setting forth his proceedings in the premises in detail, and showing to whom and at what price said several parcels were respectively sold, the amount of tax and interest accrued, the pro rata of cost of advertising such sale, the County Treasurer's fees, and all other expenses and the surplus fund in each instance, with which report he shall also file a copy of the printed list and notice of sale. The said Court shall examine the said proceedings, and, if the said proceedings appear to be regular and the provisions of law in relation thereto have been complied with, shall order notice to be given by advertisement, 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 should not be ratified and confirmed; and after hearing the objections, if any, the Court in its discretion 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, on payment of the purchase money, have a good title to the property sold; but if, in the judgment of the Court, good cause be shown against the ratification of the sale of any parcel of land or other property so sold, the said sale shall be set aside as to such parcel or property, in which case the said County Treasurer shall within thirty days proceed to a new sale of said property and bring the proceeds into Court, out of which shall be paid the purchase money paid to the County Treasurer on said rejected sale, and all taxes assessed on said property since said sale, and all costs and expenses properly incurred in said Court, with interest on all such sums from the time of payment, but such sale shall not be set aside if the provisions of law shall appear to have been substantially complied with, and the burden of proof shall be on the exceptant to show the same to be invalid; and for the purpose of making a just distribution of the proceeds of any sale ratified and confirmed the said Court may pass all such other or subsequent orders as may be just and equitable, and shall have as full and complete jurisdiction as though it were sitting as a Court of Equity.

1910, ch. 369, sec. 133C-2 (p. 1059).

200. After the expiration of six calendar months from the date of such sale, provided the same has been finally ratified by the Court, the County Treasurer making such sale shall by good and sufficient deed, to be executed and acknowledged according to law, convey to the purchaser or purchasers the parcels of land sold to them, respectively, and the deed of the successor in office of the County Treasurer who made such sale shall be as good and valid in law as though it had been executed and delivered by the said last-named County Treasurer.

1920, ch. 404.

201. In the event that any former or preceding County Treasurer shall have failed, for any cause, to make a full report or take any other pro-