

heard; and if said exceptions, or any of them be sustained, or overruled, the clerk shall enter on the docket "Exceptions sustained and sale set aside," or "Exceptions overruled and sale ratified," as the facts may be, designating the specific piece or parcel of property to which the rulings of the Court may apply. If upon review of all the proceedings had in the case of such tax sale, the Court considers that the law pertaining to the same shall have been fully complied with, he shall thereupon sign one general order of final ratification of all such unredeemed sales, and the treasurer shall convey by good and sufficient deed the real estate so sold to the purchaser or purchasers thereof. In the said final ratification of said sale, the Court shall include therein an order referring all proceedings in the case to the regular auditor of the Court for a statement of accounts and distribution of the moneys to the parties duly entitled to the same. The said auditor, after deducting the taxes, expenses and costs and before he shall make said distribution, shall ascertain from the Court records and claims filed in said proceedings if there are any creditors of said delinquent taxpayers and distribute any surplus to said creditors, according to the priority of their claims, and the balance, if any, shall be distributed to the person in whose name the assessment appeared, or to his heirs; and said auditor's report shall be ratified as other auditors' reports are ratified in a Court of Equity. Upon the final ratification of said auditor's report the said treasurer shall immediately pay over the amounts to the persons to whom audited; and in event of no heirs to whom any surplus may be distributed being found, after the expiration of one year from the date thereof, the amount shall be paid to the County Commissioners of St. Mary's County for almshouse expenses; and if no heirs shall establish their claims to said amounts so received within a period of twelve years from the date of said treasurer's bond the said distribution shall be declared and considered as forfeited absolutely to the county; but if within said period any heirs shall establish by good and sufficient legal proof their claim to such distribution, the county shall refund the said amount with interest to the parties entitled to the same. Whenever it shall be necessary to enforce the payment of taxes by sale of personal property, the said treasurer shall make out a bill of such taxes in the usual form, with an order at the bottom of said bill directing the sheriff of said county to levy upon the personal property of the delinquent, and sell the same to satisfy and pay the taxes so due. And it shall be the duty of the sheriff upon receiving said tax bill and order to levy upon and sell the personal property of such delinquent in the same manner and upon the same notice as he would proceed under an execution, and he shall be entitled to the same fees as if he were proceeding under an execution from a justice of the peace; and immediately after such sale he shall pay over to said treasurer said amount of sale, after deducting his fees, and any surplus which may remain after the payment of taxes, interest and costs shall be distributed to the delinquent, his heirs or to the County Commissioners as hereinbefore provided, and the said sheriff's bond shall be liable for all such tax bills placed in his hands by the