

of the Peace, and he shall immediately after such sale pay over to the said Treasurer the amount due on said tax bill, and any surplus which may remain after the said payment of taxes, interest and cost shall be paid by said Sheriff to such delinquent taxpayer, and the said Sheriff's bond shall be liable for all such tax bills placed in his hands by such Treasurer to the same extent and in the same manner that it is liable for execution claims issued to him.

1910, ch. 10, sec. 227 (p. 1136). 1918, ch. 275. 1920, ch. 19, sec. 227.

**353.** When any real estate shall be sold for taxes, under the provisions of this sub-title, after June 1, 1920, the sale, together with the proceedings had in relation thereto, shall be reported to the Circuit Court for Somerset County, in equity, by the Treasurer, and if upon the report the Court shall find that the provisions of this sub-title in relation thereto have been complied with, the Court shall pass an order nisi requiring all persons interested in the property sold, to be and appear by a certain day in the said order nisi named, but not less than sixty days from the date of said order, to show cause why said sale shall not be ratified, and a copy thereof shall be published not less than once in each of three successive weeks, as the Court shall direct, and if it appear to the Court that said order nisi was published as herein provided, and if no objections to the ratifications of such sale shall be filed within the time limited by said order nisi, or if objections be filed and the objector is unable and fails to show that the Treasurer has failed to comply with the provisions of this sub-title, and if the said real estate be not redeemed as hereinafter provided, the sale shall be ratified by the Court, but not until after the expiration of one year from the date of the sale of said real estate and if the objections to sale under this section show to the satisfaction of the Court that the Treasurer has failed to comply with the provisions of this Act, said sale shall be set aside, and if the aforesaid taxes and interest remain unpaid, the said Treasurer shall at once proceed to make a new sale of the property.

1910, ch. 10, sec. 228 (p. 1137).

**354.** Every tax deed shall contain the name of the former owner of the property it conveys, and the Clerk of the Circuit Court in whose office the same may be recorded shall index it not only in the name of the grantor and grantee, but also in the name of and as from the former owner to the grantee.

1910, ch. 10, sec. 229 (p. 1137).

**355.** The Treasurer shall receive, in addition to his regular compensation from Somerset County, the following fees, which shall be payable only out of the proceeds of any sale made to enforce the payment of taxes, and which shall be included in the costs and expenses of said sale for advertising real property for sale under the provisions of this Act. If the property be sold, the Treasurer shall receive a fee of three dollars, to cover expense of advertising, as provided in this Act; a fee of fifty cents