

of the delinquent liable for said taxes has been removed from Talbot County to some other county in Maryland, and there has been no change in the ownership of said 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 or any Constable of the county in which such personal property shall then be located, to levy upon said personal property of the delinquent, which shall have been removed from Talbot County, as aforesaid, and is still owned by said delinquent, and to sell the same to satisfy and pay the taxes so due; and it shall be the duty of said Sheriff or Constable, upon receiving such tax bill and order, to levy upon and to sell said personal property of such delinquent in the same manner and upon the same notice, and he shall be entitled to the same fees, as if he were proceeding under an execution from a Justice 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 payment of taxes, interest and costs shall be paid by said Sheriff or Constable to such delinquent tax payer, and the bond of said Sheriff or Constable 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.

1904, ch. 656, sec. 17.

95. When any real tstate shall be sold under this Act for taxes, the sale, together with the proceeding had in relation thereto, shall be reported to the Circuit Court for Talbot County by the Treasurer, and if, upon the report, the court shall find that the provisions of this Act in relation to sales of real estate for taxes have been complied with, the court shall pass an *order nisi* warning all persons interested in the property sold to be and to appear in said court by a certain day in said *order nisi* named to show cause why said sale shall not be satisfied,\* and a copy thereof shall be published as the court shall direct; and if no objection to the notification of such sale shall be filed within the time limited by the *order nisi*; and if objection be filed, and the objector fails to show that the Treasurer has not complied with the provisions of this Act, the sale shall be finally ratified by the court; and for the purpose of hearing objections or passing orders under this Act said court shall be deemed always to be open as in chancery proceedings; if the objector to a sale under this Act shows to the satisfaction of the court that the Treasurer has not complied with the provisions of this Act, then the sale shall be set aside, and the Treasurer shall at once proceed to make a new sale of the property, upon a notification of a tax sale under this Act. The Treasurer shall convey to the purchaser the property purchased by him upon the payment of the purchase money, and the cost of such deed by purchase; and the bond of the Treasurer shall be liable for the purchase money paid out by the purchaser. The Treasurer shall retain out of the proceeds of the sale, when ratified, the amount of the taxes and interest thereon, and cost incurred in advertising, making, re-

\*"Ratified" probably intended.