

porting and ratifying said sale, and he shall pay over the excess to the owner of the property thus sold; and no sale under this Act shall be set aside if the provisions thereof relating to sale shall appear to have been substantially complied with, and the burden of proof to show any non-compliance with said provisions shall be on the exceptant to a sale.

1904, ch. 656, sec. 18.

96. 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.

1904, ch. 656, sec. 19.

97. The Treasurer shall receive, in addition to his regular compensation from Talbot 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 cost and expense 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 two dollars and ten per cent. on the gross amount of sales, with his expenses, as provided in this Act; but if payment be made after advertisement and before the sale, only the fee of two dollars shall be charged by said Treasurer, in addition to the expenses already accrued; and said Treasurer shall receive a fee of one dollar for making a statement of any taxes due on personal property when said taxes are to be collected by the sheriff or constables under the provisions of Section 93 of this Article, and the sheriff or constable shall include said fee in the cost of said collections; and in all cases of the sale of real estate by the Treasurer under the provisions of this Act there shall also be allowed to said Treasurer from the proceeds of the sale, in addition to other fees and expenses, a reasonable sum for counsel fees, not exceeding ten dollars, for reporting said sale to and procuring the ratification thereof by the Circuit Court for Talbot County.

1904, ch. 656, sec. 20.

98. The Treasurer shall deposit in the manner hereinafter provided all county taxes and all moneys due said county and collected by him; and when said county taxes for any year shall have been collected in full he shall deliver to the County Commissioners a statement of deposits showing such collection in full, and he shall also pay into the Treasury of the State of Maryland, according to law, all the State taxes levied in said county and collected by him; and in the manner hereinbefore prescribed, and he shall be allowed two years from the date of each levy placed in his hands for collection to complete the collection thereof, and to make his final settlement with said County Commissioners and with the Treasurer of Maryland, respectively; and immediately after the expiration of said two years it shall be the duty of the County Commissioners to bring suit