

be filed within the time limited by said order *nisi*, or if objection be filed and the objector is unable or fail to show that the town clerk has failed to comply with the provisions of this Act, the sale shall be finally ratified by said clerk; and for the purpose of hearing objections or passing orders under this Act, said clerk shall be deemed always to be open as in chancery proceedings. If the objector to a sale under this Act show to the satisfaction of the court that the town clerk has failed to comply with the provisions of this Act, said sale shall be set aside, and said town clerk shall at once proceed to make a new sale of the property. Upon the ratification of a tax sale under this Act the town clerk shall convey to the purchaser the property purchased by him upon the payment of the costs of such deed by the purchaser; and the bond of the town clerk shall be liable for the purchase money paid by the purchaser with interest thereon if the sale be not ratified, and for all costs and expenses accruing from said sale. The town clerk shall retain out of the proceeds of the sale, when ratified, the amount of taxes and interest thereon, and all costs incurred in advertising, making, reporting and ratifying such sale, and 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 sales 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 thereto; when any sale shall have been finally ratified by the court, as herein provided, the order of ratification shall be conclusive as to the regularity of the town clerk's proceedings therein of said sale, and shall not be open to inquiry, except in case of collusion in said proceedings and sale between the town clerk and the purchaser, or of fraud on the part of either of them.

188. Vacant.

1906, ch. 458, sec. 89.

189. 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.

1906, ch. 458, sec. 90.

190. The town clerk shall receive, in addition to his regular compensation from the Mayor and Council, 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 such sale: for advertising real property for sale under the provisions of this Act, if the property be sold, the town clerk shall receive a fee of two dollars and ten per centum on the gross amount of the 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 the town clerk in addition to the expenses incurred; and the said town clerk