

pay over to the said Tax Collector 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 Town Bailiff to such delinquent taxpayers; and the bond of said Town Bailiff shall be liable for such tax bills placed in his hands by such Tax Collector.

1929, ch. 105, sec. 227E.

541. When any real estate shall be sold under this Act for taxes, the sale, together with the proceedings had in relation thereto, shall be reported to the Circuit Court for Talbot County by the Tax Collector, and if upon the report the Court shall find that the provisions of this Act in relation thereto have been complied with, the Court shall pass an order nisi warning all persons interested in the property to be and appear by a certain day named in the said order nisi to show cause why said sale should not be ratified, and a copy thereof shall be published as the Court shall direct; and if no objections to the ratification of such sale 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 Tax Collector has failed to comply with the provisions of this Act, the sale shall be finally ratified by said 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 show to the satisfaction of the Court that the Tax Collector has failed to comply with the provisions of this Act, said sale shall be set aside, and said Tax Collector shall at once proceed to make a new sale of the property. Upon the ratification of a tax sale under this Act the Tax Collector 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 Tax Collector 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 Tax Collector 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 Tax Collector'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 said Tax Collector and the purchaser, or of fraud on the part of either of them, and whenever land shall be sold by the Tax Collector as aforesaid, the owner thereof may redeem the same within the period of twelve months from the date of such sale by paying into the Circuit Court for Talbot County, to be paid to the purchaser of such land, the amount of the purchase money, with interest thereon at the rate of fifteen per centum per annum from day of sale,