

the time limit named in said order nisi, or if objection be filed and the objector is unable and fails 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 order under this Act, said Court shall be deemed always to be opened as in Chancery proceedings; if the objection to sale under this Act shows to the satisfaction of the Court that the Tax Collector had 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. Under a 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 or bonds of the Tax Collector shall be liable for the purchase money paid by the purchasers if the sale be not ratified, with interest thereon; and for all costs and expenses accruing from said sale the Tax Collector shall retain out of the proceeds of said 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 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, and 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 and of said sale, and shall not be open to inquiry except in case of fraud or collusion in said proceedings and sale on the part of or between the Tax Collector and purchaser; 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; and if taxes be due and owing upon real and personal property by any taxpayer the whole of said taxes shall be a lien on said real property, and said real property may be sold to pay the same without regard to the existence of personal property.

(b) Whenever it becomes necessary for said Tax Collector to enforce the payment of taxes by sale of personal property, the said Tax Collector shall make out a bill of such taxes in the usual form, with an order at the bottom of said bill directing the Sheriff of Worcester County, or any Constable having jurisdiction to make levies under writs of fieri facias within the corporate limits of Snow Hill to levy upon the personal property of the delinquent, and to sell the same to satisfy and pay the taxes so due, and it shall be the duty of the said Sheriff or Constable, upon receiving such tax bill and order, to levy upon and sell the 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 Tax Collector, the amount due on said tax