

payer; and the said sheriff's bond 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.

54. When any real estate shall be sold under the provisions of this sub-title of this article for taxes, the sale shall be reported to the circuit court for said county by the treasurer upon which report, if the court shall find that the provisions of this sub-title of this article in relation thereto have been complied with, there shall be a brief order *nisi* passed and a copy thereof published as in case of judicial sales by trustees; and if no objection to the ratification of such sale be filed within the time limited by said order *nisi*, or if objections be filed and the objector is unable or fails to show that the treasurer has failed to comply with the provisions of this sub-title of this article, the sale shall be ratified by said court; and for the purpose of hearing objections or passing orders under this sub-title of this article, said court shall be deemed to be always open as in chancery proceedings; if the objector to such sale shows to the satisfaction of the court or the judge thereof, that the treasurer has failed to comply with the provisions of this sub-title of this article, said sale shall be set aside, and said treasurer shall forthwith proceed to a new sale of the property; upon the ratification of such sale the treasurer 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 treasurer shall be liable for the money paid by the purchaser in the event of the sale not being so ratified, with interest and for all costs and expenses accruing from such sale; the treasurer 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 any excess to the owner of the property thus sold; no such sale shall be set aside if the provisions of this sub-title of this article shall appear to have been substantially complied with, and the burden of proof shall be on the exceptant thereto; and when such sale shall have been finally ratified by the court, or one of the judges thereof, as herein provided, the order of ratification shall be conclusive as to the regularity of the treasurer'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 treasurer and purchaser; this section shall not apply to real estate the title of which remains in the State.

55. The treasurer shall be entitled to the following fees: for advertising property for sale under the provisions of section fifty-two, of this sub-title of this article, to enforce the payment of taxes, if the property be sold the treasurer shall receive five per