

CHAP. 76.
Order of
ratification
conclusive.

tion 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 at collusion in said proceedings and sale on the part of or between the treasurer and the purchaser.

Tax deed to
be indexed.

SEC. 17. *And be it enacted*, That 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 grantor.

Compensa-
tion.

SEC. 18. *And be it enacted*, That the treasurer shall receive, in addition to his regular compensation from Wicomico 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 costs 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 three dollars to cover expense of advertising as provided in this Act; but if payment be made after advertisement and before the sale the fee of three dollars shall be charged by said treasurer, and said treasurer shall receive a fee of fifty cents for making a statement of any taxes due on personal property when said taxes are to be collected by the sheriff under the provisions of section sixteen of this Act, and the sheriff shall include said fee in the cost of said collection.

How taxes
are to be
disposed of.

SEC. 19. *And be it enacted*, That the treasurer shall deposit in the manner hereinbefore 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, and 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 eighteen months 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 eighteen months it shall be the duty of said County Commissioners to bring suit upon the bond of said treasurer for all county taxes in his hands uncollected or unaccounted for to said County Commissioners.

SEC. 20. *And be it enacted*, That all claims for erroneous, insolvent or uncollectable tax bill for which said treasurer