

act said courts shall be deemed to be always open as in chancery proceedings. If the objector to such sale show to the satisfaction of the judge or judges that the treasurer has failed to comply with the provisions of this act said sale shall be set aside, in which case the 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 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 or owners of the property thus sold. No such sale shall be set aside if the provisions of this act shall appear to have been substantially complied with, and the burden of proof shall be on the exceptant thereto.

Misdemeanor. SEC. 15. *And be it enacted*, That if the said treasurer shall, for himself or any other person, discount or buy, or receive for less than its face and real value, any claim against said county, the person so offending shall be deemed guilty of a misdemeanor, and, upon indictment and conviction, shall be fined not less than one hundred nor more than five hundred dollars for each and every such offence.

Power to assess. SEC. 16. *And be it enacted*, That it shall be the duty of said treasurer to inform himself by all lawful means of all property, stocks or investments in said county liable to taxation and not included in the last revised list of assessments, and of all buildings and improvements, and of all property created or acquired since said revised assessment; and he shall value the same at the full cash value thereof, and shall make return thereof to the said county commissioners; and for the purposes of this section the said treasurer shall be clothed with the powers of general assessor, and his valuation of such property