

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 costs of notices, levy, sale and of the report thereof to the court, and pay over any excess to the owner of the property thus sold, after deducting therefrom a fee not exceeding two dollars in each case as compensation to such person as the treasurer may select for an examination and report as to the title of the property examined preparatory to a sale of same for delinquent taxes, and such fee be a proper charge for all titles actually examined preparatory to a sale for taxes; no such sale shall be set aside if the provisions of law appear to have been substantially complied with, and the burden of proof shall be on the exceptant thereto.

SEC. 2. *And be it enacted*, That this Act shall take effect from the date of its passage.

Approved April 6, 1908.