

to the enactment of this Act, and the Acts of which it is amendatory, in relation to or in aid of the duties of the office of treasurer as were formerly required by them in respect to the office of State and county collectors of taxes in said county. The clerk of the Circuit Court, upon receiving from the treasurer a list of the real estate about to be advertised and sold for taxes, shall verify the said treasurer's list by reference to the *libers* and *folios* set out in the treasurer's list from the records in the clerk's office. The said clerk shall receive a fee of twenty-five cents for verifying each and every reference to the *liber* and *folio* set out in the treasurer's list; and the said clerk shall receive five dollars for filing a report of tax sales made by the said treasurer as hereinbefore provided, docketing the same and making other entries relative thereto; all of said fees, as well as other costs and expenses, to be taxed against and collected out of the proceeds of the property sold for taxes. In all cases of sales where exceptions are filed, a separate suit shall be docketed by the clerk on the equity docket, and he shall receive from the party requiring any service therein the same fees allowed for similar services in ordinary equity suits, the said fee, as well as matters of procedure, to be fixed by the court where otherwise not specifically provided by law, and the exceptions shall be heard by the court in the usual manner that exceptions in chancery are generally heard, except as to the taking of evidence, which shall be in open court, if the court shall so order it, in all matters in the hearing of such exceptions not specifically provided for herein, the court shall hear the same under such regulations as it may see fit to prescribe, in order to try the case upon its substantial merits without regard to technical errors or formal inaccuracies, it being the distinct intention of this Act that it shall be construed liberally in favor of maintaining suits and proceedings for the collection of taxes against delinquent taxpayers.

SEC. 2. *And be it enacted*, That all Acts or parts of Acts inconsistent with the provisions of this Act be and the same are hereby repealed, and that this Act shall take effect from the date of its passage.

Approved April 6, 1908.

CHAPTER 459.

AN ACT to add a new section to article 9 of the Code of Public Local Laws, title "Charles County," sub-title "County Commissioners and County Treasurer," to come in after section 49A of article 9 of the Code of Public Local Laws, title