

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 the purchaser.

SEC. 228. *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 grantee.

SEC. 229. *And be it enacted*, That the Treasurer shall receive, in addition to his regular compensation from Somerset 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 expenses 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; a fee of fifty cents for auctioneer's costs, and a fee of one dollar for personal services, making a total of four dollars and fifty cents; but if the payment be made after advertisement and before the sale, the fee of four 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 16 of this Act, and the Sheriff shall include said fee in the costs of said collection.

SEC. 230. *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 collections in full; and he shall also pay into the Treasury of the State of Maryland, according to law, all the State taxes levied in said county and collected by him in the manner hereinbefore prescribed, and he shall be allowed two years from 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 two years 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.