

stantially complied with, shall finally ratify said sale, and its action shall be final and conclusive of all questions arising about said sale. In case the said court find a valid objection, or that the provisions of this Act have not been substantially complied with, and shall not finally ratify such sale, the court shall award costs, in its discretion, and the collector may re-advertise and sell said property for the payment of said taxes, and shall first refund the purchase money to the purchaser. If said sale is finally ratified, the purchaser shall pay the costs incurred in making report of said sale, together with the costs of recording the proceedings, and thereupon the collector shall make a deed for said property to the purchaser at purchaser's expense. If objections or exceptions are filed to the ratification of any sale so reported, the burden of proving non-compliance with the provisions of this Act shall be upon the person making the objections or exceptions, and no case shall be re-opened after final ratification, except for fraud or collusion on the part of the collector and purchaser. All moneys received from the sale of any property under this Act shall be paid by the collector to the Mayor and Council of Crisfield, who, after deducting the amount of taxes, penalties and costs of sale, shall on demand pay the balance of the purchase money to the owner of the property sold. If such owner does not demand and will not receipt for said balance or for any reason cannot legally receipt therefor, then the same shall be deposited in a bank of Crisfield designated by the Council, paying interest on deposits, to the credit of the Mayor and Council of Crisfield, for the use of delinquent taxpayers, and shall be only paid out by checks signed by the Treasurer and countersigned by the Mayor. The Clerk shall open an account against the Mayor and Council of Crisfield for the use of delinquent taxpayers, in which they shall be charged as debtors with excess from each sale, showing the amount due each delinquent owner, also crediting them whenever such owner is paid, said owner to receive said excess, with due proportion of interest earned; said money so deposited not to be used for any other purpose than payment of those entitled thereto. Once in every ten years the Mayor and Council shall publish in a newspaper in Somerset County a statement of all sums remaining in this fund, and the names of the person or persons entitled thereto, the expense of said publication to be paid out of said fund. If at the expiration of one year from the date of said publication any part of said fund shall be unclaimed, then that which is not claimed shall become the property of said Mayor and Council of Crisfield, and shall