

published by at least three weekly insertions in said newspapers, the cost thereof to each newspaper publishing the same shall be twenty-five cents per name, and at the end of that time, if no cause shall be shown, the sale shall be ratified and confirmed by the court, an appeal to be allowed, however, to the exceptant to the Court of Appeals of this State within thirty days from the time of the decision of the Circuit Court. The reports of said sales shall be amenable in the discretion of the court to conform to the facts in any matter set forth therein, and no sale shall be set aside if the requirements of the law shall be substantially complied with, nor for any matter of mere form; when such sale shall be finally ratified, the purchasers shall, upon payment of the purchase money, have a good title to the property sold, and if the said ratification shall be made by the court after exceptions filed by any one interested in the property sold, the ratification of the sale, subject to the appeal as aforesaid, shall be conclusive as to the regularity of the sale, except in a court of equity upon the ground of fraud or collusion or other usual equitable ground setting aside sales in a court of equity. In the final ratification of said sales, the Court shall include therein an order referring all proceedings in the case to the regular auditor of the Court for a statement of accounts and distribution of the moneys to the parties duly entitled to the same. The said auditor, after deducting the taxes, expenses and costs and before he shall make said distribution, shall ascertain from the Court records and the claims filed in said proceedings if there are any creditors of said delinquent taxpayers and distribute any surplus to said creditors, according to the priority of their claims, and the balance, if any, shall be distributed to the person in whose name the assessment appeared, or to his heirs; and said auditors' report shall be ratified as are other auditor's reports in a Court of Equity. Upon the final ratification of said auditor's report the said Treasurer shall immediately pay over the amounts to the persons to whom audited; and in the event no heirs to whom any surplus may be distributed being found, or in the event that the person, persons or corporations to whom said balances are audited cannot be found after reasonable diligent search, the amount shall be paid to the County Commissioners of Charles County for the general funds of the County. The County Commissioners of Charles County are hereby authorized after the receipt of such funds, to pay over to the person, persons or corporations to whom such balance may be audited, the said balance so audited, but if no per-