

authorized to be made, and when any real estate shall be sold under this Act for taxes, the sale, together with the proceedings had in relation thereto, shall be reported to the Circuit Court for Worcester County by the Tax Collector, and if, upon the report the Court shall find that the provisions of this Act in relation thereto have been complied with, the Court shall pass an order nisi giving three weeks' notice, naming all persons interested in the property sold to be and appear by a certain day in the said order nisi named, to show cause why said sale shall not be ratified, and a copy thereof shall be published as the Court shall direct, and if no objections to the ratification of such sale shall be filed within the time limit named in said order nisi, or if objection be filed and the objector is unable and fails to show that the Tax Collector has failed to comply with the provisions of this Act, the sale shall be finally ratified by said Court; and for the purpose of hearing objections or passing orders under this Act, said Court shall be deemed always to be open as in Chancery proceedings; if the objection to sale under this Act shows to the satisfaction of the Court that the Tax Collector had failed to comply with the provisions of this Act, said sale shall be set aside and said Tax Collector shall at once proceed to make a new sale of the property. Under a ratification of a tax sale under this Act, the Tax Collector shall convey to the purchaser the property purchased by him upon the payment of the costs of such deed by the purchaser; and the bond or bonds of the Tax Collector shall be liable for the purchase money paid by the purchasers if the sale be not ratified, with interest thereon; and for all costs and expenses accruing from said sale the Tax Collector shall retain out of the proceeds of said sale when ratified, the amount of taxes and interest thereon and all costs incurred in advertising, making, reporting and ratifying such sale, and shall pay over the excess to the owner of property thus sold, and no sale under this Act shall be set aside if the provisions thereof relating to sale shall appear to have been substantially complied with and the burden of proof to show any non-compliance with said provisions shall be on the exceptant thereto, and when any sale shall have been finally ratified by the Court, as herein provided, the order of ratification shall be conclusive as to the regularity of the Tax Collector'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 Tax Collector and purchaser; every tax deed shall contain the name of the former owner of the property it conveys and the