

it shall be the duty of said Sheriff, upon receiving such tax bill and order, to levy upon and sell the personal property of such delinquent in the same manner and upon the same notice, and he shall be entitled to the same fees as if he were proceeding under an execution from a Justice of the Peace, and he shall, immediately after such sale, pay over to the said Treasurer the amount due on said tax bill, and any surplus which may remain after the payment of taxes, interest and cost shall be paid by said Sheriff to such delinquent taxpayer, and the said Sheriff's bond shall be liable for all such tax bills placed in his hands by such Treasurer to the same extent and in the same manner that it is liable for execution claims issued to him.

1904, ch. 14, sec. 16. 1916, ch. 109.

212. 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 Wicomico County by the Treasurer, 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 by said order nisi, or if objection be filed and the objector is unable and fails to show that the Treasurer 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 opened as in chancery proceedings; if the objection to sale under this Act shows to the satisfaction of the Court that the Treasurer had failed to comply with the provisions of this Act, said sale shall be set aside and said Treasurer shall at once proceed to make a new sale of the property. Under the ratification of a tax sale under this Act, the Treasurer shall convey to the purchaser the property purchased by him upon the payment of the costs of such deed by the purchaser; and the bonds of the Treasurer 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 Treasurer 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 sales 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 Treasurer's proceedings therein, and of said sale, and shall not be open to inquiry except in case of fraud or