

to charge and receive a fee of one dollar for each sale made by him hereunder.

Salisbury v. Jackson, 89 Md. 520.

1908, ch. 310, sec. 154 (p. 1109).

284. When the collector shall sell any real estate under this Act he shall report such sale with his proceedings relating thereto to the Circuit Court for Wicomico county, sitting in equity, whereupon said court shall pass an order nisi thereon, which order nisi shall be published for not less than three successive weeks in some newspaper published in the city of Salisbury at least one month before final ratification of said sale, warning the party to whom said property is assessed and all persons interested in said property to appear in said court on some certain day to be named therein and show cause, if any they have, why said sale should not be ratified, and for hearing said objections and ratifying such sale said court shall be deemed always open, as in equity cases. On hearing or if no objections are filed, the said court, if it is satisfied that the requirements of this Act have been substantially 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 an objection, or the provisions of this Act have not been substantially complied with, and shall not finally ratify such sales, 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 purchaser. If said sale is finally ratified, the purchaser shall pay the costs incurred in making report of said sale, together with the cost of recording same, 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 objectors or exceptant, 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 Salisbury, 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 can not legally receipt therefor, then the same shall be deposited in a bank in Salisbury, designated by the Council, paying interest on deposits, to the credit of the Mayor and Council of Salisbury, for the use of delinquent taxpayers, and shall be only paid out by checks signed by the treasurer and countersigned by the president of the Council. The clerk shall open an account against the Mayor and Council of Salisbury for the use of delinquent taxpayers, in which they shall be 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 proportions of interest earned; said money so deposited not to be used for any other purpose than pay-