manding the same to receive it, or in case for different claimants it shall be the duty of said treasurer to file his bill of interpleader, in the court of common pleas of the county where such land was sold, wherein he shall make the person or persons claiming such excess, and the State of Ohio, defendants, and such suits shall be proceeded in according to the usages of courts of chancery upon bills of interpleader; and, in all cases, the costs of such proceeding shall be paid by the person or persons claiming said excess as the court shall order; and it shall be the duty of the prosecuting attorney of the county to attend to the same, in behalf of the treasury.

Sec. 104. The county auditor in each county, on a sale being made by him, of a tract of land to any person or purchaser, under this act, shall give to such purchaser or purchasers, a certificate of such sale; and if the land so sold is not an entire original tract, and the county shall deem it necessary, said certificate shall be directed to the county surveyor of this county, requiring said surveyor to proceed, at the request of the purchaser or purchasers, to divide or their heirs, assignee or assignees, to ascertain the boundaries of such tract of land so purchased, unless said tract shall be holden in common with any other person or persons; in either case on producing or returning to the county auditor the certificate of sale, where the said tract sold is an entire original tract, or when the said tract of land so sold is holden in common with any other person or persons, or on producing the plat and certificate of the county surveyor, attached to a copy of the certificate of sale, the county auditor shall, on the purchaser or purchasers, his or their heirs, assignee or assignees, paying to him the sum of one dollar and twenty & a cents, execute and deliver to such purchaser or purchasers, his or their heirs, assignee or assignees, a deed therefor, in due form, which deed shall be prima facie evidence of title in the purchaser or purchasers; provided, that if any land shall be sold by virtue of this act, the property of any minor, feme covert, idiot or person, or persons in capacity, the owner or owners thereof shall have a right to redeem the same in the manner prescribed by law; provided, also, that when any tract of land or lot, shall be sold by virtue of the provisions of this act, the taxes having been regularly paid previous to said sale, such sale is hereby declared void; and the purchaser or purchasers, his or their heirs assignee or assignees, on producing the certificate of sale to the auditor of state, shall be entitled to have his or their money refunded from the state treasury; and the auditor shall pay the same out of money appropriated for refunding taxes twice or improperly paid.

Sec. 105. Any person or persons claiming any land, lot, outlot, or part of a lot, by virtue of any sales made by the provisions of this act, as tenant in common with any other person or persons, may apply for partition of the same, in the same manner as now is or may be provided for the partition of real estate; and on presenting the county auditor's deed, he court, before whom application for partition is afterwards made, shall set off to such person or persons, the land claimed in said deed, his or their share, in the same manner as prescribed by law for the partition of estate or estates, in lands, tenements or hereditaments of joint tenants, tenants in common, and coparceners.

Sec. 106 That the purchaser of any such lands, his heirs or assigns, shall, from the day of such purchase, be taken in all courts as the assigns of the state of Ohio; and the amount of taxes, and penalties, charged on the said land at the time it was sold, together with all legal taxes afterwards paid thereon by such purchaser, his heirs or assigns, shall operate as a lien on said lands, and may be enforced as any other lien. In all cases where any claim and of any lands heretofore sold, or which may hereafter be sold for the non payment of taxes, under any law of the state, his heirs or assigns, shall recover by action or otherwise, the land so sold as aforesaid for taxes, such claimant, his heirs or assi, ns, shall be liable to refund to the purchaser, his heirs or assigns, the amount of taxes, and penalties due to the state on the land when sold, together with all other taxes paid thereon by such purchaser, his heirs or assigns, up to the time of recovery, with interest; to be recovered by action, or counter claim, or otherwise, as the case may require; and the same shall be required to be paid to the person or persons entitled thereto, before such person or persons shall be evicted or turned out of possession by any claimant recovering, by action, the land so sold for taxes.

Sec. 107. It shall be the duty of the auditor of state to open and keep up the records required by this act, and to send 'you for sale, in alternate years, the lands and town lots hereafter forfeited to the state, and to do generally, in all things in the future disposition of such lands and lots, by the provisions of this act Upon the redemption of any such lands or lots, or the sale thereof under the provisions of this act, the county auditor shall transfer the same on his duplicate from the state of Ohio, to the proper owner or purchaser thereof; for which transfer he shall not be entitled to receive a fee.

Sec 108 The county auditors of each county, selling any so forfeited land under the provisions of this act shall, within ten days after such sale, make return thereof to the auditor of state.

Sec. 109. That the county auditors shall apportion to the several funds, and pay over to the county treasurer of the proper county, the amount of moneys received from the sale of lands and town lots forfeited to the state for the nonpayment of taxes, after deducting the expense of advertising, distributing said assessments to the several funds for which said taxes were originally levied, and the county treasurer shall apply them accordingly, and shall receive two per cent on all moneys by him received, as provided in this section, and no more.

Sec. 110. The act passed April 12, 1862, entitled "an act for the assessment and taxation of all property in the state according to its true value in money" the act to authorize county auditors to place taxable lands upon a duplicate in numerical order, passed May 8, 1852; the act to amend the third [section] of an act entitled "an act for the assessment and taxation of all property in this state, and for levying taxes thereon according to its true value in money," passed April 13, 1852; an act to amend the seventh, twenty-first and sixty-ninth sections of an act entitled "an act for the assessment and taxation of all property in this state, and for levying taxes thereon according to its true value in money," passed April 13, 1852; an act passed March 14, 1853, to amend the fifteenth section of the act entitled "an act for the assessment and taxation of all property in this state, and for levying taxes thereon according to its true value in money," passed April 13, 1852" an act requiring township assessors to ascertain the quantity of wheat and corn raised in the state of Ohio, passed March 6, 1843; the thirteenth section of an act to enforce the collection of taxes which now are or may hereafter be due from banks and other corporations, from bankers, brokers and stock jobbers, and from the agents of foreign corporations, and to protect county treasurers and other officers charged with the collection of the public revenue in the performance of their duties, passed March 14, 1853; an act passed May 1, 1852, supplementary to an act entitled "an act for the assessment and taxation of all property in this state, and for levying taxes thereon according to its true value in money, passed April 13, 1852" an act supplementary to the act providing for the mode of levying taxes, passed March 14, 1853; an act passed May 1, 1852, entitled "an act supplementary to the act providing for the mode of levying taxes;" an act passed March 14, 1853