

by the said clerk and treasurer, in payment only of such debts and accounts owing by the said Mayor and Council, and after the same have been duly approved by the Council and ordered to be paid.

140. Sub-Section 7. Whenever it becomes necessary for the said collector to enforce the payment of taxes by sale of real or personal property, he shall first give the notice required by Section 152, Sub-section 12, of this Act, as hereinafter set forth; and at the expiration of the time therein named he may at once proceed to advertise such real property, or so much thereof as may be necessary, once a week for two successive weeks prior to the day of sale in some newspaper published in Salisbury, and by ten days' notice set up at the Court House door in Salisbury; and any advertised notice of sale under this Act shall be deemed sufficient if it contains the time, place and terms of such sale, the year or years for which the taxes are due, to whom the property is assessed, with such description thereof as shall be sufficient to identify the same; and no levy upon land shall be required when the same is sold by the said treasurer under the provisions of this Act; no notice or notices, other than those provided for in this Act, shall be necessary or required to make valid any sale herein authorized to be made; and if he shall enforce the payment of taxes by sale of personal property, he shall give at least ten days' notice thereof by notice set up at the Court House door, and by publishing same at least in one of the papers published in Salisbury.

Enforcing the  
payment of  
taxes.

Ten days'  
notice to be  
given.

140. Sub-Section 8. When any real estate shall have been sold under this Act for taxes by the said collector, he shall report the sale thereof, with his proceedings in relation thereto, to the Circuit Court for Wicomico County; and if the court shall find that the provisions of this Act in relation thereto have been complied with, the court shall pass an *order nisi* warning all persons interested in the property sold to be and appear by a certain day in said *order nisi* named to show cause why said sale shall not be ratified, and a copy thereof shall be published as the court may direct; and if any objection to the ratification of said sale shall be filed within the time limited by the said *order nisi*, and if the objector is unable or fails to show that the treasurer has not complied with the provisions of this Act, the sale shall be finally ratified by the said court; and for the purpose of hearing objections and ratifying the said sale the said court shall be deemed always to be open as in chancery proceedings. If the objectors to a sale under this Act show to the satisfaction of the court that the said collector has failed to

Sale of real es-  
tate for taxes.