

the quantity offered for sale, or such other description as shall be sufficient legally to identify said property, and in no case shall a description by metes and bounds be required, unless it shall be necessary for the identification of such part of real estate as may be sold under a division, and no levy upon land shall be required when the same is sold by the Treasurer by virtue of the provisions of this Act, and 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.

Levying on
personal
property
and costs of
same.

SEC. 15. *And be it enacted*, That whenever it shall be necessary to enforce the payment of taxes by a sale of personal property, the said Treasurer shall make out a bill of such taxes in the usual form, with an order at the bottom of said bill directing the Sheriff of said county to levy upon the personal property of the delinquent, and to sell the same to satisfy and pay the taxes so due, and 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.

Liability of
Sheriff's
bond.

Relative to
the sale of
real estate

SEC. 16. *And be it enacted*, That 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

for taxes.
The court's
ratification
thereon.