

Where property continues charged on the assessment books to a person after his or her death, the statement, account and notice may be delivered to his or her executor or administrator, or to his or her adult heirs-at-law, or to any one of them, and in case their heirs are minors or *non compos*, to the guardian or committee of such minors or *non compos*. If the property is charged to a *non compos* or lunatic, it may be delivered to his trustee or committee.

On the first Wednesday in April following any levy, the clerk, treasurer and collector may shall proceed to levy an execution on the property, and the claim for taxes shall, upon the said first Wednesday in April become an execution. He may seize the real and leasehold property charged on the assessment book to the delinquent, and any personal goods and chattels belonging to the same, and such seizure shall become a lien on the personal property seized from the time of the seizure. He may proceed to sell either the real, leasehold, or personal property, or so much as may be necessary for his purpose, at public sale, to the highest bidder, on giving twenty days' previous notice, in the case of real and leasehold property, of the time, place and terms of sale, by advertisement inserted in some newspaper published in the city, and in the case of personal property, by giving ten days' previous notice thereof by handbills posted in four conspicuous places therein. At the day appointed for the sale, the clerk, treasurer and collector shall attend, and offer and sell so much of the property seized as may be necessary to pay taxes, interest and expenses. In the case of personal property, the sale shall at once vest the title thereto in the purchaser. In the case of real or leasehold estate, upon the ratification of the sale as herein provided, it shall vest the title in fee in the purchaser absolutely. In the case of real estate, the purchaser shall pay an amount of the purchase money sufficient to pay taxes, interest, costs and expenses and no more, and shall execute to the clerk, treasurer and collector a bond or obligation, with approved securities, to pay the balance of such purchase money on the ratification of the sale.

At any time before the ratification of the sale of real or leasehold property, the person charged with the taxes under which sale was made, or any person in his behalf, may pay to the purchaser, his heirs or assigns, the amount paid to the clerk, treasurer and collector for taxes, interest, costs and expenses as aforesaid, with interest thereon from the day of sale, at the rate of fifteen per cent., and such payment, or the tender thereof, shall render the sale null and void, and such payment shall be an absolute bar to the ratification of the sale; upon payment as aforesaid, the purchaser, or his executors, administrators or assigns, shall execute a deed or release, which shall be recorded as a deed of real estate.

Twelve months after the date of sale, or as soon thereafter as may be reasonably convenient, the clerk, treasurer and collector and the purchaser shall report the sale to the Circuit Court for said county, sitting in equity, and in said report the names of all persons interested in the property shall be mentioned, and they shall be made parties, as would be done in the case of a creditor's bill. Persons holding judgment, mortgage