

be the duty of said sheriff or constable 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, interests and costs, shall be paid by the sheriff or constable to such delinquent taxpayers; and the said sheriff's or constable's bonds 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.

1908, ch. 341, sec. 115A (p. 748). 1910, ch. 762, sec. 115A (p. 787).
1914, ch. 834, sec. 115A.

173. Whenever personal property assessed to any person, set of persons or body corporate of Dorchester County is about to be sold or removed from said county by said person, set of persons, or body corporate or their agent, executor, administrator, trustees or assigns, the treasurer may at any time after the levy of taxes for any year shall have been made by the County Commissioners, make out a bill for such taxes in the usual form, with an order at the bottom of said bill directing the sheriff or any constable of said county to levy upon the personal property about to be sold or removed from said county, and enforce the payment of the taxes on the same in the manner as provided in Section 172 of this Article; and for the purpose of this section all taxes on personal property about to be sold or removed from said Dorchester County shall be taken to be due and in arrear from the date of the levy of said taxes.

1908, ch. 341, sec. 115B (p. 748). 1910, ch. 762, sec. 115B (p. 787).
1914, ch. 834, sec. 115B.

174. When any real estate shall be sold for the payment of taxes in arrear, it shall be the duty of the treasurer to report the said sale under oath, together with all the proceedings had in relation thereto to the Circuit Court for Dorchester County. The court shall examine the said proceedings, and if the same appear to be regular and the provisions of the law in relation thereto have been substantially complied with, it shall order notice to be given by advertisement, published in such newspaper or newspapers as the court shall direct, warning all persons interested in the property sold to be and appear by a certain day in the said notice to be named to show cause, if any they have, why said sale shall not be ratified and confirmed; and if no cause or an insufficient cause be shown against said ratification, the said sale shall, by order of said court, be ratified and confirmed, and the purchaser shall, on payment of the purchase money, have a good title to the property sold; but if good cause, in the judgment of said court, be shown in the premises, the said sale shall be set aside, in which case the said treasurer shall proceed to a new sale of the property, and shall bring the proceeds into court, out of which the purchaser shall be repaid the purchase money by him to the said treas-