

issued out of the Circuit Court for said county, and shall advertise and sell said personal property in the same manner as is now or may hereafter be required by law in case of sales of personal property by the Sheriff of said county, and to deliver the property so sold to the purchaser or purchasers thereof; and for the purpose of the levy of the sale herein provided for, said Treasurer shall have all the powers now had or lawfully exercised by the Sheriff of said county, executing executions on judgments of the circuit court for said county, and shall if necessary have the same powers now or hereafter to be prescribed by law, for the levy upon and the sale of shares of stock in any association or corporation, which the Sheriff of said county may or shall possess in executing executions on judgments of said court; and said Treasurer shall be entitled to receive out of the proceeds of sales made under this section, the same fees and allowances as are now or may hereafter be allowed by law to the Sheriff of said county on executions issued as aforesaid, this section to be construed as an addition to, and not as a substitution for, the powers of the Treasurer to collect taxes assessed upon personal property by suit; and it is hereby expressly provided that said Treasurer, if he deem such course advisable, may proceed to collect any and all taxes due upon such personal property by suit, in the name of the County Commissioners of Frederick County, before any justice of the peace in and for said county, or in the Circuit Court for said county. And out of the proceeds of sale of such personal property the Treasurer shall pay all costs and expenses incident to such sale, and the taxes in arrears thereon and interest, and the surplus, if any, he shall pay over to such delinquent taxpayer.

1914, ch. 670, sec. 451H; ch. 586, sec. 451H. 1918 Code, sec. 788.

816. The Treasurer, shall, within thirty days after the close of such sale, make a full report thereof to the Circuit Court for Frederick County, setting forth his proceedings in the premises in detail, and showing to whom and at what price such several parcels of land and articles of personal property were respectively sold, the amount of tax, of interest accrued, of proportional costs of advertising such sale, and the costs and expenses of making and reporting said sale, and of the surplus fund in each instance, with which report he shall also file a copy of the printed list and notice aforesaid; the said court shall examine the said proceedings, and if the same appear to be regular, and the provisions of law in relation thereto have been substantially complied with, shall order notice to be given by advertisement in such newspaper or newspapers as the court may direct, warning all persons interested in the property sold to be and appear in said court by a certain day to be named in said order, to show cause, if any they have, why said sale shall not be ratified and confirmed, and in these cases where no cause, or an insufficient cause be given against such ratification, the court shall in one order ratify and confirm the sales so made, and the purchaser or purchasers thereof shall, on payment of the purchase money and delivery of a deed therefor as hereinafter provided for, have a good title to the property sold, but if