

arrears thereon, including all taxes on personalty due from the owner of said real estate, with interest, costs and expenses accrued, and to accrue to the day of sale, with a notice appended that if said taxes, interest, costs and expenses are not paid on or before the third Tuesday in November next ensuing, the Town Clerk will proceed at 10 o'clock A. M., on that day at the Court House in said town, to offer said property for sale to the highest bidder for cash, which list and notice shall be published at least three weeks prior to the said third Tuesday in November; and upon the said third Tuesday in November, in each year, the Town Clerk shall proceed to sell under the terms of said notice all property upon which taxes, interest, costs or fees are in arrears and shall continue such sale from day to day on each secular day, legal holidays excepted, from 10 o'clock A. M. to 3 o'clock P. M., until all of said property shall have been offered and disposed of.

1914, ch. 439, sec. 59C.

69. The said Town Clerk shall within thirty days after the close of such sales make a full report thereof to the Circuit Court for Queen Anne's County, setting forth his proceedings in the premises in detail, and showing to whom, and at what price said several parcels were respectively sold, the amount of tax and interest accrued, the pro rata cost of advertising such sale, the Town Clerk's fees, and all other expenses and the surplus fund in each instance, with which report he shall also file a copy of the printed list and notice of sale. The said Court shall examine the said proceedings, and if the said proceedings 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, 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 should not be ratified and confirmed; and after hearing the objections, if any, the court in its discretion shall in one order ratify and confirm all sales so made and then entitled to be ratified and confirmed, and the purchaser or purchasers thereof shall, on payment of the purchase money, have a good title to the property sold; but if, in the judgment of the Court, good cause be shown against the ratification of the sale of any parcel of land or other property so sold, the said sale shall be set aside as to such parcel or property, in which case the said Town Clerk shall within thirty days thereafter proceed to a new sale of said property and bring the proceeds into Court, out of which shall be paid the purchase money paid to the Town Clerk on said rejected sale, and all taxes assessed on said property since said sale, and all costs and expenses properly incurred in said Court, with interest on all such sums from the time of payment, but such sale shall not be set aside if the provisions of law shall appear to have been substantially complied with, and the burden of proof shall be on the exceptant to show the same to be invalid; and for the purpose of making a just distribution of the proceeds of any sale ratified and confirmed the said Court may pass all such other or subsequent orders as may be just and