

the year of the levy, but the said treasurer, in his discretion, may extend the time for such advertisement and sale until the first of August next ensuing, when all delinquents shall be advertised. In making said sale of real estate the treasurer shall first offer a part of the property, if same is subject to division without detriment, for the amount of taxes, costs and expenses due and in arrears, designating the particular part offered; if no bid be received, he shall offer an additional part thereof, or the whole property, but in no case shall he sell the whole property, if a part thereof can be sold sufficient to cover the amount of taxes, costs and expenses, due and in arrears; and a description in advertising real estate it shall only be necessary to publish the name of the party to whom the property is assessed, the district in which it lies, the number of acres, the amount of taxes due and a reference to the liber and folio in the Land Records where the muniments to title to such property are recorded if any such record of title appear.

At least fifteen days prior to the time the said treasurer proposes to advertise said real estate, he shall file with the clerk of the Circuit Court a complete list of delinquent taxpayers whom he proposes to advertise for taxes in arrears, and upon the receipt of the same the said clerk shall forthwith make a diligent search for the title of said real estate, and if any deed shall appear he shall enter the liber and folio of said title on said list, and if no deed be found he shall so enter on said list; and said entries shall be published as a reference to title, for which said service the said clerk shall receive as a fee twenty-five cents per delinquent for each and every search so made; and the said clerk shall receive ten dollars for filing, docketing and making all entries in relation thereto, which shall include recording the proceedings on a record kept for that purpose, and said fees shall be taxed as a part of the costs of said sale and apportioned between the different delinquents. Immediately after the sale of any real estate by said county treasurer he shall report the same to the Circuit Court, and if it appears from the report of sale that any of the said delinquent taxpayers are non-residents of the State of Maryland, the said clerk shall issue and cause to be published an order of publication to non-residents, as is required in suits in equity. After the expiration of twelve months from the date of filing said report the clerk of said Court shall cause to be published an order of ratification *nisi* thereof, as is required in sales made by said Court, sitting as a Court of Equity, which order *nisi* shall include all sales made in said report, and shall be published for three consecutive weeks in the same newspapers in which said advertisement of sales of real estate were published. After the due publication of the said *nisi* order and before the final ratification of sale shall be signed, the said treasurer shall file a supplementary report showing the property redeemed, or excepted to, and that to which exceptions have not been filed, so that the judge taking cognizance of said report shall only ratify such sales as have not been redeemed, or excepted to, or if excepted to, the exception shall have been dismissed. But where exceptions have been filed to any tax sales, the exceptions shall be heard by the Court in the usual manner that exceptions in Chancery are generally