

corporation or association against whom the said taxes are charged or by whom the said taxes are to be paid, or with one of them, if more than one, or at his, her or their usual place of abode, or at the usual place of abode of one of them, if said person or persons or any of them reside in Worcester County, or if a corporation or association, it has an office or officer in said County, or if none of the said persons live in said County, and if it is a corporation or association and has no office or officer in said County, he shall set up the same on the land or premises which he proposes to seize or levy upon to satisfy said taxes, or to deliver to the tenant, or to any person in possession of said land or premises, a statement showing the aggregate amount of property of every description with which the person, firm, corporation or association is assessed, and the amount of taxes due thereon, with a notice annexed thereto that unless the taxes so due are paid within thirty days thereafter, he, the said tax collector, will proceed to collect the same by way of distress or execution, to be levied on said real or personal property. At any time after thirty days after said notice has been delivered or set up, if the said taxes shall not be paid, the collector shall levy upon the real estate of the delinquent; and after giving twenty days' notice of the time, place, manner and terms of sale, by advertisement in some newspaper published in Berlin, and also by notice stuck up at the Court House door of Worcester County, in the town of Snow Hill, shall, agreeably to said notice, either on the premises or at the Court House door of said County, proceed to sell by public auction the property so levied on, for cash, retaining out of the proceeds of such sales the amount of taxes due from such delinquent, with interest thereon, together with all costs incurred in making the sale and paying the surplus, if any there be, to the owner thereof; and the tax collector shall report the sale, together with all the proceedings had in relation thereto, to the Circuit Court, in Equity, and 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 complied with, shall order notice to be given by advertisement in some newspaper published in said County warning all persons interested in the property sold to be and appear by 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 the said ratification the said sale shall, by order of the 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 said collector shall proceed to make a new sale of the property and bring the proceeds into Court, out of which the purchaser shall be repaid the purchase money paid by him to the collector on said rejected sale, and all taxes assessed on said real estate and paid by the purchaser since said sale, and all costs and expenses properly incurred in said Court, with interest on all sums from the time of payment; but such sale shall not be set aside if the provisions of the law shall appear to have been substantially complied with,