

sell the same to the highest bidder for cash, the said treasurer having first given twenty days' notice of the time, place and terms of such sale by advertisement in one newspaper published in Annapolis, to be designated by the County Commissioners, and by printed handbills publicly posted at said court house door, and at least ten places in the district where the property is located, one of such notices to be placed upon the premises; personal property may be sold upon ten days' notice by handbills so posted in the district and at the courthouse; any advertised notice of sale under the provisions of this section shall be deemed sufficient if it contains the time, terms and place of such sale, the year or years for which the taxes are due, to whom the property is assessed, the district where located, the quantity of land, if land, offered for sale if there be record evidence thereof, and a reference to the liber and folio where the title for said property may be found; in no case shall a description by meter and bounds be necessary, nor shall a greater sum than two dollars be paid for any newspaper advertisement thereof, and it shall be the duty of the treasurer to comply with the provisions of this section and enforce the collection of taxes so remaining unpaid before the first day of January next succeeding the time when he is herein required to compel the payment of such taxes.

Amos v. Abromatis, 122 Md. 258. *In Re Swann's Estate*, 125 Md. 519. *Abromatis v. Amos*, 127 Md. 395.

P. L. L., 1888, Art. 2, sec. 231. 1894, ch. 615. 1898, ch. 283. 1908, ch. 418.
1914 Code, sec. 355.

496. When any real estate shall be sold under the provisions of the preceding section for taxes, the sale shall be reported to the Circuit Court for said county by the treasurer, upon which report, if the Court shall find the proceedings regular, and that the provisions of law in relation thereto have been complied with, there shall be a brief order *nisi* passed and a copy thereof published as in case of judicial sales by trustees, and if no sufficient cause be shown to the contrary, the sale shall be ratified by said court; but if sufficient cause be shown to the contrary, in the judgment of said court, said sale shall be set aside, in which case the treasurer shall proceed to a new sale of the property; upon the ratification of such sale, the treasurer shall convey to the purchaser the property purchased by him, upon payment of the costs of such deed by the purchaser, and the bond of the treasurer shall be liable for the money paid by the purchaser in the event of the sale not being so ratified, with interest, and for all costs and expenses accruing from such sale; the treasurer shall retain out of the proceeds of the sale, when ratified, the amount of taxes and interest thereon, and costs of notices, levy sale and of the report thereof to the court, and pay over any excess to the owner of the property thus sold, after deducting therefrom a fee not exceeding two dollars in each case as compensation to such person as the treasurer may select for an examination and report as to the title of the property examined preparatory to a sale of same for delinquent taxes, and such fee be a proper