

An. Code, 1924, sec. 59. 1912, sec. 53. 1904, sec. 51. 1888, sec. 50. 1844, ch. 236, sec. 5. 1872, ch. 384. 1874, ch. 483, sec. 49. 1888, ch. 515. 1898, ch. 123, sec. 50. 1900, ch. 619.

**190.** After the proceedings required by the preceding section shall have been had, if the said taxes are not then paid, the collector shall levy upon any property of the delinquent; and, after giving twenty days' notice of the time and place of sale by advertisement in at least one newspaper in the county or city where a newspaper is published and also by notice stuck up at the court-house door and if no newspaper is printed in the county, then in addition to the notice at the court-house door at two other public places in the neighborhood, shall, agreeably to said notice, either on the premises, or at the court-house door of the county or city, proceed to sell by public auction, the property so levied on, for cash to the highest bidder, retaining out of the proceeds of such sales the amount of the taxes due from such delinquent, with interest thereon together with all the costs incurred in making the sale and paying the surplus, if there be any, to the owner thereof. This section shall not apply to Garrett nor Talbot counties.

**59.** Cited but not construed in *Knapp v. Knapp*, 149 Md. 220 (see notes to art. 93, sec. 290).

**59.** See notes to secs. 69, 191, 74 and 142, and to art. 93, sec. 120.

An. Code, 1924, sec. 60. 1912, sec. 54. 1904, sec. 52. 1888, sec. 51. 1844, ch. 236, secs. 4 and 5. 1874, ch. 483, sec. 50. 1888, ch. 515. 1900, ch. 619.

**191.** The real estate of a delinquent taxpayer may be sold to pay state, county or city taxes, whether there be personal property or not, the collector complying with the provisions of the two preceding sections. This section shall not apply to Garrett or Talbot counties.

**60.** Fact that there is ample personal property out of which taxes may be collected does not prevent sale of real estate. Title of purchaser. *Thompson v. Henderson*. 155 Md. 667.

An. Code, 1924, sec. 61. 1912, sec. 55. 1904, sec. 53. 1888, sec. 52. 1867, ch. 186. 1870, ch. 312. 1872, ch. 384. 1874, ch. 483, sec. 51. 1888, ch. 515. 1898, ch. 123, sec. 48. 1900, ch. 619. 1902, ch. 490. 1902, ch. 519. 1924, ch. 477.

**192.** In all cases where lands held in fee simple or by lease have been sold according to law or shall be sold for payment of taxes in arrear, it shall be the duty of the collector of taxes to report the said sale, together with all proceedings had in relation thereto, to the Circuit Court for the county where said lands are situate or where said lands are situate in the City of Baltimore to the Circuit Court or Circuit Court No. 2 of said City; the court to which said report shall be made shall examine the said proceedings, and if the same appear to be regular and the provisions of law in relation thereto have been complied with, shall order notice to be given by advertisement published in such newspaper or newspapers as the court shall direct, warning all persons interested in the property sold to be and appear by a 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

See important footnote on first page of this article.