

interest and costs is not paid within thirty days, the property levied upon will be sold at public sale; and the said Treasurer is hereby authorized to expose any property so levied upon at public sale, upon the expiration of the thirty days, he having first given twenty days' notice of the time and place of such sale by advertisement in one newspaper printed at Towsontown and by printed handbills publicly posted at the 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 court house. Any advertised notice of a sale under the provisions of this act shall be deemed sufficient if it contains the hour and place, the year or years for which taxes are due, to whom assessed, the district where located, the quantity of land, if there be record evidence thereof, and a reference to the book and folio where the deed for said property may be found, and the date of the deed; in no case shall a description by metes and bounds be necessary, nor shall more than four dollars be paid for any newspaper advertisement thereof.

Advertise
place of sale.

Sale to be re-
ported to Cir-
cuit Court.

Pay over ex-
cess.

SEC. 13. *And be it enacted*, That when any real estate shall be sold under the provisions of this act, the sale shall be for cash, and be reported to the Circuit Court for Baltimore county, upon which report there shall be a brief *order nisi* published, as in cases of judicial sales by trustees; and if the court shall find that the provisions of this act have been complied with, the sale shall be ratified. 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 ratified, and for all moneys accruing from such sale. The Treasurer shall retain out of the proceeds of the sale the amount of taxes and interest thereon, and costs of notice, levy sale, and report thereof to the court, and pay over any excess to the owner or owners of the property thus sold;