

of Somerset County to levy upon the personal property of the delinquent and to sell same to satisfy and pay the taxes so due, and it shall be the duty of said Sheriff upon receiving such tax bills and order, to levy upon and sell the personal property of such delinquent in the same manner and upon the same notice required in other cases, and he shall be entitled to the same fees as if he were proceeding under an execution from a Justice of the Peace, and he shall immediately after such sale pay over to the said "Town Clerk, Treasurer and Collector of Princess Anne" the sum due on said tax bills, and any surplus which may remain after the said payment of taxes, interest and costs shall be paid by said Sheriff to the delinquent taxpayer, and the said Sheriff's bond shall be liable for all such tax bills placed in his hands by such "Town Clerk, Treasurer and Collector of Princess Anne" to the same extent and in the same manner that it is liable for execution claims issued to him.

317P. When any real estate shall be sold for taxes, under the provisions of this sub-title, after June 1st, 1933, the sale together with the proceedings had in relation thereto, shall be reported to the Circuit Court for Somerset County, in equity, by the said "Town Clerk, Treasurer and Collector of Princess Anne," and if upon the report the Court shall find the provisions of this sub-title in relation thereto have been complied with, the Court shall pass an order nisi requiring all persons interested in the property sold, to be and appear by a certain date in the order nisi named, but not less than sixty days from the date of said order, to show cause why said sale shall not be ratified, and a copy thereof shall be published not less than once in three successive weeks, as the Court may direct, and if it appear to the Court that said order nisi was published as herein provided, and if no objections to the ratification of such sale shall be filed within the time limited by said order nisi, or if objections be filed and the objector is unable or fails to show that the "Town Clerk, Treasurer and Collector of Princess Anne" has failed to comply with the provisions of this sub-title, and if the said real estate be not redeemed as hereinafter provided, the sale shall be ratified by the Court, but not until after the expiration of one year from the date of the sale of said real estate, and if the objections to sale under this section show to the satisfaction of the Court that the said "Town Clerk, Treasurer and Collector of Princess Anne" has failed to comply with the provisions of this Act, the sale shall be set aside, and if the aforesaid