

make out a bill for such taxes in the usual form, with an order at the bottom of said bill directing the sheriff of said county to levy upon the personal property about to be sold or removed from said county, and enforce the payment of the taxes on the same in the manner that is provided in section 16 of this Act; and for the purposes of this section all taxes on personal property about to be sold or removed from said Talbot county shall be taken to be due and in arrear from the date of the levy of the said taxes; provided, that if at any time before a sale of personal property shall be made by the sheriff under this section, the owner thereof shall give to the Treasurer satisfactory assurance that the personal property levied on and about to be sold is not to be sold by the owner thereof or removed from Talbot county, then the said property shall be by order of the Treasurer released from the levy of the sheriff.

CHAP. 34.

Sheriff  
directed to  
levy on  
personal  
property.

Section 17. That when any real estate shall be sold under this Act for taxes, the sale, together with the proceedings had in relation thereto, shall be reported to the Circuit Court for Talbot County by the Treasurer, and if upon the report the Court shall find that the provisions of this Act in relation to sales of real estate for taxes have been complied with, the Court shall pass an order *nisi* warning all persons interested in the property sold, to be and to appear in said Court by a certain day in said order *nisi* named, to show cause why said sale shall not be ratified, and a copy thereof shall be published as the Court shall direct, and if no objection to the ratification of such sale shall be filed within the time limited by the order *nisi*, and if objection be filed and the objector fails to show that the Treasurer has not complied with the provisions of this Act, the sale shall be finally ratified, by the Court; and for the purpose of hearing objections or passing orders under this Act, said Court shall be deemed always to be open as in chancery proceedings. If the objector to a sale under this Act shows to the satisfaction of the Court that the Treasurer has not complied with the provisions of this Act, then said sale shall be set aside and said Treasurer shall at once proceed to make a new sale of the property. Upon a ratification of a tax sale under this Act, the Treasurer shall convey to the purchaser the property purchased by him upon the payment of the costs of such deed by the purchaser; and the bond of the Treasurer shall be liable for the purchase money paid by the purchaser, if the sale is not ratified with interest thereon, and for all costs and expenses accruing from said sale. The Treasurer shall retain out of the proceeds of the sale when ratified the amount of the taxes and interest

Sale to be  
reported to  
the Circuit  
Court.

Sale may be  
set aside.