

interest, costs and charges, as in this charter provided, and the remainder of such parcel shall not be offered. In case, however, said real estate shall consist of but one town lot, whether improved or not, it shall be offered as a whole. If such property consists of a tract of land not sub-divided into town lots, then only such portion thereof shall be sold (same to be determined before the sale and described in the advertisements), as, in the judgment of the treasurer, shall be sufficient to pay the amount properly chargeable against the delinquent owner.

CHAP. 292

18. (a) The purchaser at a tax sale shall pay forthwith to the treasurer the amount of taxes, penalties and costs. The treasurer shall sign and deliver to the purchaser a certificate of purchase, designating the land sold and the amount paid therefor, and stating that unless the property shall be redeemed within two years from the date of the sale, a deed will be given by the Mayor of the town. Such certificates shall be assignable, and an assignment thereof shall vest in the assignee all the rights, title and interest of the original purchaser. The holder of any certificate shall have the right to pay all taxes, general or special, levied against the property after the date of the sale. The said treasurer shall, within thirty days after the close of the sales made and herein provided for, make a full report of the sales made by him to the Circuit Court for Montgomery county, setting forth his proceedings in the premises in detail, and showing to whom and at what price such several parcels were severally sold, the amount of tax, the interest accrued, proportional cost of advertising such sale, and the cost and expenses of making and reporting said sale, including a reasonable counsel fee, and of the surplus fund in each instance; with such report he shall also file a copy of the printed and posted list aforesaid. The said court shall examine the said proceedings and if the same appear to be regular and the provisions of law in relation thereto to have been substantially complied with, shall under notice to be given by advertisement in such newspaper or newspapers as the court shall direct, warning all persons interested in the property sold to be and appear in said court by a certain day to be named in said order to show cause, if any they have, why said sale or sales should not be ratified and confirmed, and in those cases where no cause,

Certificate of purchase given.

Report of sale to be made.