

Notice to
delinquent.

Sale of prop-
erty for
taxes.

Ratification
of sale.

for the delinquents in his collection district a statement showing the amount due from said delinquent, and shall before the first day of April in each year present the statement to such delinquent or his agent, and if there be no owner or agent of such delinquent in the county the collector shall post up such statement on the land, and such statement shall contain a notice that unless the taxes so due be paid before the first day of August thereafter, he will proceed to collect the same by due process of law. In default of payment at the expiration of such time, the collector shall at once proceed to levy on, take into possession, advertise and sell, after at least ten days' notice, the personal property, if any, of the delinquent, sufficient to pay the taxes due and in arrear, with interest and costs; such advertisement shall contain the place, time and day of sale, and description of the property, and be posted for at least ten days in three public places of the district where the delinquent resides; the collector, out of the proceeds of sale, shall first pay all taxes in arrear and costs, and the balance, if any, pay to the delinquent; and when there is no personal property, or the same is insufficient to pay the taxes and costs, the collector shall summon the county surveyor and two appraisers, who shall proceed to value at cash value, and lay off sufficient land of the delinquent, if the same is divisible, to pay all taxes due and in arrear, with interest and all costs, for which services the surveyor shall receive four dollars for the survey and plat, and the appraisers one dollar each; and upon the return of the plat of the surveyor, the appraisement and a copy of his notice to the surveyor, with an affidavit as to the time and manner of its services by the collector to the Circuit Court of Wicomico County, in recess or term time, the court shall, either in recess or term time, if the proceedings of the collector have met the requirements of this section, order a sale of the land so laid off by the collector, and prescribe the time, manner and terms of such sale. All sales of real estate made under the provisions of this act, shall be reported to the Circuit Court of Wicomico county; and if it shall appear to the court that the requirements of this act have been complied with, the court thereupon shall order notice to be given by advertisement, published in some newspaper published in Wicomico county, for at least three weeks, warning all persons interested in the property sold to show cause, if any they have, by a certain day in said notice to be named, why said sale shall not be ratified and confirmed; and if no cause to the contrary appear to the court, the court shall ratify and confirm said sale, and the purchaser shall then, on payment of the purchase money, if