

section shall be deemed sufficient, if it contains the time, terms and place of such sale, the year or years for which taxes are due, to whom the property is assessed, the district where located, the quantity of land (if land) offered for sale, if there be record evidence thereof, and a reference to the liber and folio, when the title for said property may be found; in no case shall a description by metes and bounds be necessary, nor shall a greater sum than four dollars be paid for any newspaper advertisement thereof; and it shall be the duty of the treasurer to comply with the provisions of this section and enforce the collection of taxes so remaining unpaid before the first day of January next succeeding the time when he is herein required to compel the payment of such taxes.

SEC. 231. When any real estate shall be sold under the provisions of the preceding section for taxes, the sale shall be reported to the Circuit Court for said county by the treasurer, upon which report, if the court shall find the proceedings regular, and that the provisions of law in relation thereto have been complied with, there shall be a brief order nisi passed and a copy thereof published, as in case of judicial sales by trustees, and if no sufficient cause be shown to the contrary, the sale shall be ratified by said court; but if sufficient cause be shown to the contrary, in the judgment of said court, said sale shall be set aside, in which case the treasurer shall proceed to a new sale of the property; 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 so ratified, with interest, and for all costs and expenses accruing from such sale; the treasurer shall retain, out of the proceeds of the sale, when ratified, the amount of taxes and interest thereon, and costs of notices, levy, sale and of the report thereof to the court, and shall pay over any excess to the owner of the property thus sold; no such sale shall be set aside if the provisions of law shall appear to have been substantially complied with, and the burden of proof shall be on the exceptant thereto.

SEC. 232. The treasurer shall be entitled to the following fees for levying upon property to enforce payment of taxes: If the property be sold, the treasurer shall receive five per cent. on the gross amount of sales, with his expenses as aforesaid; but if the amount due be paid without sale, he shall receive

To report
sale to court.

Ratification
of sale.

Fees of
treasurer.