

days, the personal property, if any, of the delinquent, sufficient to pay the taxes due and in arrears, with interest and costs; and when there is no personal property, 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 desirable, to pay the taxes due and in arrears, with interest and all costs, for which service the surveyor shall receive four dollars for survey and plat, and the appraisers one dollar each; and upon the return of the plat of the survey or the appraisement, and a copy of his notice, with an affidavit as to the time and manner of its service by the collector, the court shall, if the proceedings of the collector have met the requirements of this act, order a sale of the land so laid off by the collector, and prescribe the time, manner and terms of such sale; and a sale made under such order shall, unless the owner of the property so sold as aforesaid shall, within three months from the day of said sale, on application to said court, show and prove to said court that said collector has not complied with the terms of said order directing said sale, or has unfairly made said sale, in which case said sale shall be set aside by said court, and another sale at once, by said court, shall be ordered to take place within thirty days from said date, unless said person shall pay said taxes and all interest thereon, including the cost of said proceeding directing said sale and printing the notices of delinquency as aforesaid, and the collector's deed, without further proceedings, except as above stated, shall be conclusive against delinquent and all claiming under, by and through him, and against incumbances, provided said deed and plat are filed for record within six months, and in case delinquent's land is indivisible, the surveyor and appraisers shall report the fact with the appraised value of same at cash value, and the court shall order sale of same in same manner, and collector's deed shall have same effect, provided the real estate sells at such sale for one-half of its appraised value, and the surplus in either case shall be paid over to the person or persons entitled thereto.

How to value.

Sale—how ordered.

Time of filing deed and plat.