

the bill for taxes due, interest and all costs, including that of levy, shall be delivered to the owner if he be in possession of the property, or at his residence if he be within the same district, or mailed to him at his postoffice address, if known, and if not, then to be conspicuously posted on the premises, together with a notice that if said bill for taxes, interest and costs be not paid within thirty days, the property levied upon will be sold at public sale; and the said treasurer is authorized to expose any property so levied on at public sale, upon the expiration of thirty days, either on the premises or at the courthouse door in Annapolis, and to sell the same to the highest bidder for cash, the said treasurer having first given twenty days' notice of the time, place and terms of such sale by advertisement in one newspaper published in Annapolis, to be designated by the County Commissioners, and by printed handbills publicly posted at said courthouse door, and at least ten places in the district where the property is located, one of such notices to be placed upon the premises; personal property may be sold upon ten days' notice by handbills so posted in the district and at the courthouse; any advertised notice of sale under the provisions of this section shall be deemed sufficient if it contains the time, terms and place of such sale, the year or years for which the 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 where 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 two 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