

that if the 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 upon at public sale at the expiration of the thirty days, after having first given twenty days' notice of the time and place of sale by advertisement in one newspaper published at Towson, and by printed handbills publicly posted on the Court House 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 Court House door; and advertised notice of sale under the provisions of this section shall be deemed sufficient if it contains the hour and place, the year or years for which taxes are due, to whom assessed, the district where located, the quantity of land, if there be record evidence thereof, and a reference to the book or folio where the deed for said property may be found, and the date of the deed. 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.

89. When any real estate shall be sold under the provisions of the preceding section, the sale shall be for cash, and shall be reported to the Circuit Court for Baltimore County, upon which report there shall be a brief order nisi published, as in cases of judicial sales by trustees; and if the court shall find that the provisions of said section have been complied with, the sale shall be ratified. 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 ratified, and for all moneys accruing from such sale. The Treasurer shall retain out of the proceeds of the sale the amount of taxes and interest thereon, and costs of notice, levy, sale, and report thereof to the court, and pay over any excess to the owner of the property thus sold; and in all cases of the sale of real estate under said section, the owner thereof prior to the sale may redeem the same at any time within two years by repayment to the purchaser thereof the amount paid by him, with interest thereon at the rate of ten per centum per annum from the day of sale.

90. The Treasurer shall be entitled to the following fees for levying upon property to enforce payment of taxes: For summoning and swearing two appraisers and making out a