

piece of real property, shall be paid by the owner of the property on or before the sale of same. The notice of sale shall be sufficient if it contains the time, place and terms of sale, the year or years for which the taxes are due, the name of the person to whom the property is assessed, and a description of the property sufficient to identify same. It shall not be necessary for him to levy upon any land to be sold hereunder rather than upon personal property. In case there is no real estate, he may levy upon and seize any personal property belonging to the delinquent taxpayers, and after giving at least ten days' notice of the time, place and terms of sale by notice posted at the door of the office of the Mayor and Council of Crisfield, he may sell the said personal property levied upon and seized, or so much thereof as is necessary for the payment of the taxes so due and the penalties thereon and the costs of the sale. The collector shall be entitled to charge and receive a fee of one dollar for each sale made by him hereunder.

78. When the collector shall sell any real estate under this Act he shall report the sale, with his proceedings relating thereto, to the Circuit Court for Somerset County sitting in equity, whereupon said court shall pass an order nisi thereon, which order nisi shall be published for not less than three successive weeks in some newspaper published in the City of Crisfield at least one month before final ratification of said sale warning the party to whom said property is assessed, and all persons interested in said property, to appear in said court on some certain day to be named therein and show cause, if any they have, why said sale should not be ratified, and for hearing said objections and ratifying such sale said court shall be deemed always open, as in equity cases. On hearing and considering, or if no objections are filed, the said court, if it is satisfied that the requirements of this Act have been substantially complied with, shall finally ratify said sale, and its action shall be final and conclusive of all questions arising about said sale. In case the said court find a valid objection, or that the provisions of this Act have not been substantially complied with, and shall not finally ratify such sale, the court shall award costs, in its discretion, and the collector may readvertise and sell said property for the payment of said taxes, and shall first refund the purchase money to the purchaser. If said sale is finally ratified, the purchaser shall pay the costs incurred in making report of said sale, together with the costs of recording the proceedings, and thereupon the collector shall make a deed for said property to the purchaser at purchaser's expense. If objections or exceptions are filed to the ratification of any sale so reported, the burden of proving non-compliance with the provisions of this Act shall be upon the person making the