

the payment of the same; whenever real estate is susceptible of division, so that a part thereof will sell for enough to pay the taxes due and all costs, the collector may, in his discretion, employ a surveyor to divide the same, and tax as part of the costs in such proceeding such compensation for the service of such surveyor as he may consider just, not exceeding the sum of five dollars. Whenever any levy is made notice thereof, together with a copy of the bill for taxes due, interest and all costs, including that of the levy, shall be delivered to the owner, if he be in possession of the property, or at his residence, if it be within the same district, or mailed to him, if his postoffice address be known, and if not then be conspicuously posted on the premises, together with a notice 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 collector is authorized to expose any property so levied on at public sale upon expiration of the said thirty days, either on the premises or at the Court House door in the City of Cumberland in said county, and to sell the same to the highest bidder for cash, the said collector having first given twenty days' notice of the time and place of such sale by advertisement inserted in one newspaper published in said City of Cumberland, and by printed handbills publicly posted at said Court House door, and at least ten places in the district where the property is located, one of such notice placed upon the premises. Personal property may be sold upon ten days' notice by handbills so posted in the district and at Court House. Any advertised notice of the 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 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 deed for said property may be found, and the date of the deed; in no deed shall a description by metes and bounds be necessary, nor shall a greater sum than four dollars be paid for any newspaper advertisements thereof.

43c. 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 collector, 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 is shown to the contrary, the sale shall be ratified by the said Court; but if sufficient cause be shown to the contrary, in the judgment of said Court, said sale shall be set