

seize and take in execution any other personal property of the delinquent.

119. Having taken the proceedings aforesaid, the said collector, after giving at least twenty days' previous notice of the time, place, manner and terms of sale by advertisement inserted in some newspaper published in said county, and also by notice set up for twenty days at the Court House door in Cambridge, in said county, shall agreeably to said notice, proceed to sell the property at public auction for cash on the premises, or at some convenient place in the election district where the property lies, or at the Court House door aforesaid. When personal property alone is to be sold ten days' previous notice shall be given by advertisement inserted in some newspaper or by handbills conspicuously posted in the election district where the property is kept, and such sale shall take place wherever the property is kept or wherever the said collector appoints, and the sale shall be for cash. He shall retain out of the proceeds of such sale the amount of the taxes due from such delinquent, with interest thereon, together with all costs incurred in making the sale, and he shall pay the surplus, if any there be, to the owner thereof, or to anyone who shall be entitled thereto; but if the person entitled thereto resides outside of the county or is unknown or cannot be found in said county, in any case he may pay the said surplus into the Court, ratifying the sale, with a detailed statement showing such surplus, and in the said Court may dispose of the same.

119A. In all cases where lands shall be sold for the payment of taxes in arrear it shall be the duty of the collector to report the said sale under oath, together with all the proceedings had in relation thereto to the Circuit Court for the said county. The Court shall examine the said proceedings, and if the same appear to be regular and the provisions of the law in relation thereto have been substantially complied with, it shall order notice to be given by advertisement, published in such newspaper or newspapers as the Court shall direct, warning all persons interested in the property sold to be and appear by a certain day in the said notice to be named to show cause, if any they have, why said sale shall not be ratified and confirmed; and if no cause or an insufficient cause be shown against said ratification the said sale shall, by order of said Court, be ratified and confirmed, and the purchaser shall, on payment of the purchase money, have a good title to the property sold; but if good cause in the judgment of the said Court be shown in the premises the said sale shall be set aside, in which case the said collector shall proceed to a new sale of the property, and shall bring the proceeds into Court, out of which