

registrar by reason of illness or other disability be unable to attend and conduct such sale or sales in person, a deputy shall conduct such sale or sales, and in such case the deputy shall make the affidavit to the report of sales as now provided by law. The real estate of a delinquent taxpayer may be sold to pay city taxes whether there be personal property or not. Whenever it shall be unnecessary for the registrar to sell the entire real property with which a delinquent taxpayer is assessed he shall estimate the quantity thereof which in his judgment will be sufficient to pay the taxes in arrears, interest, costs and expenses above set forth, and shall require a competent surveyor to lay off and make a plat and description of the same, and the part so laid off shall be sold by the plat and description so made; it shall be sufficient in the advertisement of the list of delinquent taxpayers to designate the quantity of land to be sold from the property described as per plat and description to be exhibited at the time of sale, and in case of sale the registrar shall file said plat and description with his report of sale.

71A. The said registrar shall within thirty days after the close of such sale make a full report thereof to the Circuit Court for Howard County, setting forth his proceedings in the premises in detail, and showing to whom and at what price such several parcels were respectively sold, the amount of tax and interest accrued, the pro rata of costs of advertising such sale, and all other expenses and the surplus fund in each instance; with such report he shall file a copy of the printed list and notice of sale. The said 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 complied with, shall order notice to be given by advertisement warning all persons interested in the property sold to be and appear in said Court by a certain day to be named in said order, to show cause, if any they have, why said sale should not be ratified and confirmed; and after hearing the objections, if any, the Court in its discretion shall in one order ratify and confirm all sales so made and then entitled to be ratified and confirmed, and the purchaser or purchasers thereof shall, on payment of the purchase money, have a good title to the property sold; but if in the judgment of the Court good cause be shown against the ratification of the sale of any parcel of land or other property so sold, the said sale shall be set aside as to such parcel or property, in which case the said registrar shall within thirty days proceed to a new sale of said property and bring the proceeds into Court, out of which he shall be paid the purchase money paid to the registrar on said rejected sale, and all taxes assessed on said property since said sale, and all costs and expenses properly incurred in said Court, with interest on all such sums