

beginning with the first on said list, and so on in order, upon which taxes, interest, costs and fees shall not have been paid, and shall continue such sales on each secular day, legal holidays excepted, from ten o'clock A. M. until three o'clock P. M. until every parcel shall have been offered. Should the town clerk and treasurer, by reason of illness or other disability, be unable to attend and conduct such sale or sales, the 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 corporation taxes, whether there be personal property or not. Whenever it shall be unnecessary for the town clerk and treasurer 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, and 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 town clerk and treasurer shall file said plat and description with his report of sale; provided, however, that if said town clerk and treasurer shall deem it impracticable to divide the property assessed, he shall set aside the whole.

The said town clerk and treasurer shall, within thirty days after the close of such sale, make a full report thereof to the Circuit Court for Frederick County, setting forth his proceedings in the premises in detail, and showing to whom and at what price such several parcels were respectively sold, and the amount of taxes and interest accrued, the pro rata of costs and 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, subject only to owner's right to redeem, as hereinafter provided; but, if in the judgment of the Court, good cause be shown against