

Park and proceed to the collection of taxes through the Town of University Park.

All taxes and assessments, or parts of assessments, levied against real and personal property in said town which are not paid on or before the 31st day of December at the end of the fiscal year for which they are levied in the case of taxes and one year after due date in the case of assessments, or parts of assessments, and any unpaid taxes or assessments accrued prior to such fiscal year shall be in default, and it shall then be the duty of the Town Clerk if so ordered by and in the discretion of the Mayor and Common Council, to advertise all such property for public sale on the third Monday in January following the fiscal year for which said taxes remain unpaid, or on such later date as the Mayor and Common Council may determine, by advertisement in a weekly newspaper having general circulation in the town at least three weeks before such sale, which said advertisement shall state the day of sale, the name of the party in whom the property is assessed, if known, and the amount of taxes and assessments due, with interest, penalties and costs, and also a description of the property sufficient to identify the same, which said sale shall be held at some public place in said town named in said advertisement, commencing at a certain hour and a certain day named therein and continuing until all such real estate in default is sold; and the amount of purchase money paid for any property at such sale or sales shall bear interest at the rate of ten per centum per annum from the day of sale and until the same be paid or the property deeded, as hereinafter provided.

In all cases where lands held in fee simple or by lease have been sold, or shall be sold for taxes or street and sidewalk improvement assessments in arrears, as now or hereafter provided by law, it shall be the duty of the Town Clerk to report the sale, together with all the proceedings had in relation thereto, to the Circuit Court for Prince George's County within sixty days thereafter. The said Court shall examine the proceedings, and if the same appear to be regular and the provisions of law in relation thereof have been complied with, shall order notice to be given by advertisement published for three consecutive weeks in two newspapers such 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 should not be ratified and confirmed; and if no cause or an insufficient cause be shown against the ratification, the said