

adding to each bill an amount not to exceed one dollar for the cost of advertising same, and publish the same once in each of two successive weeks before the first week in April following, and if said taxes and costs are unpaid on that day he shall immediately thereafter make up a list of all delinquents assessed with real estate, giving the name of the persons assessed, with a brief description of the property, the district of its location and such references to conveyances as will render the same possible of identification, together with the amounts of taxes due and in arrears thereon, including all taxes on personal property due from the owner of said real estate, with interest, cost and expenses accrued and to accrue to day of sale, which said expense shall include three dollars (\$3.00) as attorney's fee in each case where the description of the property is given as hereinbefore set forth, and two dollars (\$2.00) as auctioneer's fee for each property sold, with a notice appended that if said taxes, interest, cost, expenses and fees are not paid on or before the third Tuesday in May next ensuing the treasurer will proceed at 10 o'clock on that day at the Court House door in said county to offer said property for sale to the highest bidder for cash, which list and notice shall be published at least three weeks prior to the second Tuesday in May; and upon the third Tuesday in May in each year the treasurer shall proceed to sell under the terms of said notice all property upon which taxes, interest, costs, expenses and fees are in arrears, and shall continue such sale from day to day on each secular day, legal holidays excepted, from 10 o'clock A. M. to 3 o'clock P. M., until all of said property shall have been offered and disposed of.

201. The said treasurer shall within thirty days after the close of such sale make a full report thereof to the Circuit Court for Queen Anne's County, setting forth his proceedings in the premises in detail, showing to whom and at what price such several parcels were respectively sold, the amount of taxes and interest accrued, the pro rata cost of advertising such sale, the treasurer's fees, and all other expenses and the surplus fund in each instance; with which report he shall also 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 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