

at the Court House door of Worcester County, in the town of Snow Hill, shall, agreeably to said notice, either on the premises or at the Court House door of said County, proceed to sell by public auction the property so levied on, for cash, retaining out of the proceeds of such sales the amount of taxes due from such delinquent, with interest thereon, together with all costs incurred in making the sale and paying the surplus, if any there be, to the owner thereof; and the tax collector shall report the sale, together with all the proceedings had in relation thereto, to the Circuit Court, in Equity, and 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 complied with, shall order notice to be given by advertisement in some newspaper published in said County 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]

(g). If no cause or an insufficient cause be shown against the said ratification the said sale shall, by order of the 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 said Court, be shown in the premises the said sale shall be set aside in which case said collector shall proceed to make a new sale of the property and bring the proceeds into Court, out of which the purchaser shall be repaid the purchase money paid by him to the collector on said rejected sale, and all taxes assessed on said real estate and paid by the purchaser since said sale, and all costs and expenses properly incurred in said Court, with interest on all sums from the time of payment; but such sale shall not be set aside if the provisions of the law shall appear to have been substantially complied with, and the burden of proof shall be on the exceptants to show the same to be invalid; whenever real estate shall be thus sold for taxes by the collector, the owner thereof, prior to the sale, may redeem the same by paying into Court, to be paid to the purchaser thereof within the period of twelve calendar months from the day of such sales, the amount of the purchase money, with twenty-five per cent. added thereto and all costs which may be incurred by the collector or the purchaser in reporting or ratifying said sale [; and].

(h). The purchaser of such real estate, if the said sale be confirmed, shall receive a deed therefor from the tax collector; and if the purchaser should die before having re-