

sary for him to levy upon any land sold hereunder. In case there is no real estate, he may levy upon and seize any personal property belonging to the delinquent taxpayer and, after giving at least ten days notice of the time, place, and terms of sale by notice posted at the court house door in Salisbury, may sell the personal property levied upon and seized, or so much thereof as is necessary, for the payment of the taxes due, the penalties thereon, and the costs of the sale.

94. *Report to Circuit Court.*—When the city treasurer shall sell any real estate under the provisions of this charter he shall report such sale with his proceedings relating thereto to the Circuit Court for Wicomico County, sitting in equity. Whereupon the court shall pass an order nisi thereon, which order nisi shall be published for not less than three successive weeks in some newspaper published in the City of Salisbury at least one month before final ratification of the sale, warning the party to whom the property is assessed and all persons interested in the property to appear in the court on some certain day to be named therein and show cause, if any they have, why the sale should not be ratified. For hearing the objections and ratifying the sale the court shall be deemed always open, as in equity cases. If objections or exceptions are filed to the ratification of any sale so reported, the burden of proving noncompliance with the provisions of this charter shall be upon the objectors or exceptant.

95. *Circuit Court Action.* On hearing or if no objections are filed, the court, if it is satisfied that the requirements of this charter have been substantially complied with, shall finally ratify the sale, and its action shall be final and conclusive of all questions arising about the sale. In case the court finds an objection, or the provisions of this charter have not been substantially complied with, and shall not finally ratify such sales, the court shall award costs in its discretion. The city treasurer may re-advertise and sell the property for the payment of the taxes, and shall first refund the purchase money to purchaser. If the sale is finally ratified, the purchaser shall pay the costs incurred in making report of the sale, together with the cost of recording same, and thereupon the city treasurer shall make a deed for the property to the purchaser at purchaser's expense. No case shall be reopened after final ratification except for fraud or collusion on the part of the city treasurer and the purchaser.

96. *Receipts From Sale.* All moneys received from the sale of any property under this charter shall be kept