

When any real estate shall be sold under the provisions of this Act, for taxes, the sale, together with the proceedings had in relation thereto, shall be reported to the Circuit Court for Worcester County by the town clerk, and if upon the report, the court shall find that the provisions of law in relation thereto have been complied with, the court shall pass an order nisi giving three weeks' notice, warning all persons interested in the property sold to be and appear by a certain day in the said order nisi named, to show cause why said sale shall not be ratified and confirmed; and a copy thereof shall be published for three successive weeks in some newspaper published in Pocomoke City; and if no objections to the ratification of such sale shall be filed within the time limit named by the said order nisi, or if objections be filed and the objector is unable and fails to show that the town clerk has failed to comply with the provisions of this Act, the sale shall be finally ratified and confirmed by said Court; and for the purpose of hearing objections or passing orders under this Act, said court shall be deemed always to be open as in Chancery proceedings; if the objection to the sale under this Act shows to the satisfaction of the court that the town clerk failed to comply with the provisions of law, said sale shall be set aside and said town clerk shall at once 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 town clerk 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 by said purchaser, with interest on all sums at the rate of six per cent. per annum from the time of payment but such sale shall not be set aside if the provisions of law shall appear to have been substantially complied with, and the burden of proof shall be on the exceptants to show that the same are invalid, and when any sale shall have been finally ratified by the court as herein provided, the order of ratification shall be conclusive as to the regularity of the town clerk's proceedings therein of such sale, and shall not be open to inquiry except in case of fraud or collusion in said proceedings and sale on the part of or between the town clerk and the purchaser.

Whenever real estate shall be thus sold for taxes by the town clerk the person or persons, party or parties, who owned the same prior to said sale, or any or all of his, her or their heirs or devisees, 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 sale, the amount of the purchase money together with interest thereon at the rate of fifteen per cent. per annum added thereto and all costs which may be incurred by the town clerk or the purchaser in reporting or ratifying said sale; and the purchaser of such real estate, if the said sale be ratified and confirmed, shall be entitled to receive a deed therefor from the town clerk at any time after the expiration of twelve calendar months from the day of such sale; and if the purchaser should die before having received a deed the town clerk shall convey the real estate to the heirs or the devisees of the purchaser; and if the town clerk should die, remove or refuse to execute a deed his successor in office may execute a deed to the purchaser; whenever any personal property shall be removed from the town while any taxes levied thereon remain due, in arrears or unpaid, the town clerk shall have power to pursue said property and to collect said taxes