

county to offer said property for sale to the highest bidder for cash, which list and notice of advertisement shall be published in at least one newspaper, published in Dorchester County, for three weeks prior to the said second Tuesday in October; and upon the second Tuesday in October in each year, the County Treasurer in person (or by deputy, in case of sickness or other disability) shall proceed to sell under the terms of said notice all property upon which taxes, interest, costs or 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.] *to sell the property under the statewide tax sale laws.* If taxes be due and owing upon real and personal property by any taxpayers the whole of said taxes shall be a lien on said real property, and said real property may be sold to pay the same without regard to the existence of personal property. [And any advertised notice of sale under this Act shall be deemed sufficient if it contains the time, place, and terms of sale, the year or years for which taxes are due, to whom the property is assessed, the district and locality where located, the quantity offered for sale, or such other description as shall be sufficient legally to identify said property, and in no case shall a description by metes and bounds be required, unless it shall be necessary for the identification of such part of real estate as may be sold under a division, and no levy upon land shall be required when the same is sold by the treasurer by virtue of the provisions of this Act, and no notice or notices other than those provided for in this Act shall be necessary or required to make valid any sale herein authorized to be made; and he shall retain out of the proceeds of such sale the amount of taxes due from each delinquent, with interest thereon, together with all costs incurred in making the sale, and he shall pay the surplus, if any there be, to the owner thereof, or to any one who shall be entitled thereto; but if the person entitled thereto resides outside of the county or is unknown or cannot be found in said county, in any case he may pay the said surplus into the court ratifying the sale, with a detailed statement showing such surplus, and the said court may dispose of the same.]

[174. When any real estate shall be sold for the payment of taxes in arrear, it shall be the duty of the treasurer to report the said sale under oath, together with all the proceedings had in relation thereto to the Circuit Court for Dorchester County. 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 substantially complied with, it shall order notice to be given by advertisement, published in such newspaper or newspapers 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 shall not be ratified and confirmed; and if no cause or an insufficient cause be shown against said ratification, the said sale shall, by order of 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 the said treasurer shall proceed to a new sale of the property, and shall bring the proceeds into court, out of which the purchaser shall be repaid the purchase money by him to the said treasurer paid on said rejected sale, and all taxes assessed on said real estate and paid by the purchaser after said sale and all costs and expenses properly incurred under said sale and in said court, with in-