

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.】

【353.

When any real estate shall be sold for taxes, under the provisions of this subtitle, after June 1, 1920, the sale, together with the proceedings had in relation thereto, shall be reported to the Circuit Court for Somerset County, in equity, by the Treasurer, and if upon the report the Court shall find that the provisions of this subtitle in relation thereto have been complied with, the Court shall pass an order nisi requiring all persons interested in the property sold, to be and appear by a certain day in the said order nisi named, but not less than sixty days from the date of said order, to show cause why said sale shall not be ratified, and a copy thereof shall be published not less than once in each of three successive weeks, as the Court shall direct, and if it appear to the Court that said order nisi was published as herein provided, and if no objections to the ratifications of such sale shall be filed within the time limited by said order nisi, or if objections be filed and the objector is unable and fails to show that the Treasurer has failed to comply with the provisions of this subtitle, and if the said real estate be not redeemed as hereinafter provided, the sale shall be ratified by the Court, but not until after the expiration of one year from the date of the sale of said real estate and if the objections to sale under this section show to the satisfaction of the Court that the Treasurer has failed to comply with the provisions of this Act, said sale shall be set aside, and if the aforesaid taxes and interest remain unpaid, the said Treasurer shall at once proceed to make a new sale of the property.】

355.

The Treasurer shall receive, in addition to his regular compensation from Somerset County, 【the following fees, which shall be payable only out of the proceeds of any sale made to enforce the payment of taxes, and which shall be included in the costs and expenses of said sale for advertising real property for sale under the provisions of this Act. If the property be sold, the Treasurer shall receive a fee of three dollars, to cover expense of advertising, as provided in this Act; a fee of fifty cents for auctioneer's costs, and a fee of one dollar for personal services, making a total of four dollars and fifty cents; but if the payment be made after advertisement and before the sale, the fee of four dollars shall be charged by said Treasurer, and said Treasurer shall receive】 a fee of fifty cents for making a statement of any taxes due on personal property, when said taxes are to be collected by the Sheriff under the provisions of Section 【16】 352 of this 【Act】 subtitle, and the Sheriff shall include said fee in the costs of said collection.