

tion, together with the amounts of taxes due and in arrears thereon, including all taxes on personalty due from the owner of said real estate, with interest, costs and expenses accrued; and the said County Treasurer shall forthwith proceed to seize, levy upon, advertise and sell the property of said delinquent, or so much thereof as may be necessary to pay said taxes, interest, charges, penalties and costs of sale, to the highest bidder for cash, which said sale shall be made after said property has been advertised at least three consecutive weeks in one or more newspapers published in Caroline County prior to the day of said sale and said Treasurer is hereby required and directed to advertise and sell at one sale in the month of June all the property sold in any one fiscal year and said sale shall continue from day to day on each secular day, legal holidays excepted, until all of said property so advertised is sold, it being the intention and purpose of this Section that the Treasurer shall include in one advertisement and embrace in one sale all the real estate sold by him in any one fiscal year.]

[120A. The said county treasurer shall within thirty days after the close of such sales make a full report thereof to the Circuit Court for Caroline County, said report to include all sales made by him, setting forth his proceedings in the premises in detail, and showing to whom and at what price said several parcels were respectively sold, the amount of tax and interest accrued, the pro rata of cost of advertising such sale, the county treasurer's fees, and all other expenses and the surplus fund in each instance, with which report he shall also file a copy of the printed list and notice of sale. The said Court shall examine the said proceedings, and, if the said proceedings appear to be regular and the provisions of law in relation thereto have been complied with, shall order notice to be given by advertisement, warning all persons interested in the property sold to be and appear in said Court by a certain day to be named in said order, to show cause, if any they have, why said sale should not be ratified and confirmed; and after hearing the objections, if any, the Court in its discretion shall in one order ratify and confirm all sales so made and then entitled to be ratified and confirmed, and the purchaser or purchasers thereof shall, on payment of the purchase money, have a good title to the property sold; but if, in the judgment of the Court, good cause be shown against the ratification of the sale of any parcel of land or other property so sold, the said sale shall be set aside as to such parcel or property, in which case the said County Treasurer shall within thirty days proceed to a new sale of said property and bring the proceeds into Court, out of which shall be paid the purchase money paid to the County Treasurer on said rejected sale, and all taxes assessed on said property since said sale, and all costs and expenses properly incurred in said Court, with interest on all such sums 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 exceptant to show the same to be invalid; and for the purpose of making a just distribution of the proceeds of any sale ratified and confirmed the said Court may pass all such other or subsequent orders as may be just and equitable, and shall have as full and complete jurisdiction as though it were sitting as a Court of Equity.]

[120B. After the expiration of twelve calendar months from the date of such sale, provided the same has been finally ratified by the