

(c) If [said collector] *the treasurer* shall fail to perform any duties as directed in this section on or before November 1st, succeeding July 1st, succeeding the year of the levy thereof, [said collector] *the treasurer* shall be liable to prosecution and on conviction, shall be fined not less than one hundred (\$100.00) dollars, nor more than five hundred (\$500.00) dollars, in the discretion of the Court.

## 87.

After the proceedings required by Section 86 shall have been had, if the said taxes are not then paid, the [collector] *treasurer* shall levy upon any property of the delinquent; and, after giving twenty days' notice of the time and place of sale by advertisement in at least one newspaper in the county, and also by notice posted at the court house door, shall, agreeably to said notice, either on the premises, or at the court house door proceed to sell by public auction, the property so levied on, for cash to the highest bidder, retaining out of the proceeds of such sales the amount of the taxes due from such delinquent, with interest thereon together with all the costs incurred in making the sale and paying the surplus, if there be any, to the owner thereof.

## 88.

The real estate of a delinquent taxpayer may be sold to pay state, county or city taxes, whether there be personal property or not, the [collector] *treasurer* complying with the provisions of Sections 86 and 87.

## 89.

(a) In all cases where lands held in fee simple or by lease have been sold according to law or shall be sold for payment of taxes in arrear, it shall be the duty of the [collector of taxes] *treasurer* to report the said sale, together with all proceedings had in relation thereto, to the Circuit Court for Allegany County; the court shall examine the said proceedings, and if the same appear to be regular and the provisions of law in relation thereto have been complied with, 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 the 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 the said court be shown in the premises, the said sale shall be set aside, in which case the [said collector] *treasurer* shall proceed to 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 [collector] *treasurer* 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, with interest on all such sums from the time of payment; and if the purchaser has not