

land or other real estate is to be sold, or deliver to any person in possession thereof, a statement showing the aggregate amount of property of every description with which the person is assessed, and the amount of the taxes due thereon, with a notice annexed thereto that unless the taxes so due are paid within thirty days thereafter, he will proceed to collect the same by way of distress or execution, to be levied on said real or personal property.

50. After the proceedings required by the preceding section shall have been had, if the said taxes are not then paid, the collector 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 or city where a newspaper is published, and also by notice stuck up at the court house door; and if no newspaper is printed in the county, then, in addition to the notice at the court house door, at two other public places in the neighborhood, shall, either on the premises or at the court house door of the county or city, 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. Shall levy upon property.

63. In all cases where lands held in fee simple or by lease have been sold, or shall be sold, for payment of taxes in arrears, according to the provisions of existing laws, it shall be the duty of the collector of taxes to report the said sale, together with all the proceedings had in relation thereto to the Circuit Court of the judicial circuit where said lands are situate, or when said lands are situate in the City of Baltimore, to the Circuit Court of said city. The court to which such report shall be made 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 newspapers as the court shall direct, warning all persons interested in the To report sale.