

on the premises to be sold, or in front of the courthouse door in said town, proceed to sell, by public auction, the property levied on, for cash to the highest bidder. Out of the proceeds of such sale the said collector shall pay all costs incident to said sale, including auctioneer's fee, advertising, a commission of ten per cent. to the party making the sale, all costs of proceedings to have sale ratified, and all taxes due from the delinquent, with interest; and shall pay any residue to the owner of said property.

Real estate
may be
sold.

SEC. 59 E. The real estate of any delinquent taxpayer may be sold to pay taxes levied for the purposes of said town, whether the said delinquent owns personal property or not.

To report
sale.

SEC. 59 F. In all cases where the said collector shall sell real estate for the payment of taxes in arrears, he shall report the said sale, together with all proceedings had in relation thereto, to the Circuit Court of Queen Anne's county; and if the same appear to be regular, and the provisions of law relating thereto have been complied with, the said court shall order notice to be given by advertisement published in such newspaper as the court shall direct, warning all persons interested in the property sold, to be and appear in said court on a certain day named in the notice, 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 ratification, the said sale, by order of said court, shall be ratified and confirmed, and the purchaser, upon the payment of the purchase money, shall receive a deed from said collector, and have a good title to the property sold; but if good cause, in the judgment of the said court, be shown against ratification, the said sale shall be set aside; in which case the said collector shall make a new sale of the property, and bring the proceeds thereof into said court, out of which all money paid by the purchaser at the first sale on account of said sale, including taxes levied on the property sold after the sale, and all costs and expenses properly incurred in all of the proceedings, and in said court, with interest from date of payment, shall be paid. If the purchaser at the first sale has not paid the purchase money and the taxes levied after the sale, the purchase money of the new sale shall be applied to pay all taxes then levied and unpaid on the property sold, with interest and advertising and all other costs incurred in relation to said sale, and in the proceedings in court concerning the same. No sale shall be set aside if the provisions of law shall appear to have been substantially com-

Ratification
of sale.

New sale.