

that unless such taxes are paid on or before the 1st day of April following, the properties upon which said taxes are levied, or so much thereof as may be necessary shall be sold to enforce payment of said taxes. The real estate of any taxpayer shall be held responsible for the payment of any taxes on said real estate owned by him, and on personal property assessed to him in said town. All assessment for taxes shall become prior liens over all other adverse claims and liens against the respective property. If any taxes are unpaid on April 1st, in the year following in which the levy therefor was made, it shall be the duty of the Clerk of the said Commissioners thereafter to proceed to sell a sufficient amount of said property for the payment of said taxes, interest and costs, and his procedure shall be as follows: He shall between the fifteenth and thirtieth days of April each year following the year in which a levy is made advertise for sale at public auction the properties upon which such taxes remain unpaid, which advertisement, in the case of real estate, shall be inserted in some newspaper published in Dorchester County for at least once a week for four successive weeks before the day of sale, and in the case of personal property at least once not later than ten days before the day of sale. A taxpayer may at any time before the actual sale of property pay the taxes due thereon with interest and cost to the date of payment, in which event, said property shall not then be sold. On the day appointed and designated in the advertisement for sale, the Clerk shall attend at the place named and proceed to sell the properties advertised and on which the taxes remain unpaid to that time or so much of said properties as may be necessary to pay said taxes, interest and cost. A taxpayer or a lien holder in interest shall have twelve months after the day of sale in which to redeem the property sold by paying the taxes, interest and cost, which interest shall be at the rate of fifteen per cent (15%). At the expiration of twelve months after said sale the Clerk shall report to the Circuit Court for Dorchester County, under oath, the sales of all property made by him for taxes, and which have not been redeemed. The Court shall order a nisi thereon warning all persons in interest that unless said taxes, interest and cost are paid by a day to be designated in said order, the sale so made will be ratified and confirmed, and after the expiration of the time designated in said order nisi, the Court shall ratify and confirm all sales made and reported that have not been redeemed. After said sales are confirmed by said Court, the Commissioners shall have authority to grant and convey any