

are not paid on or before the second Monday of May next ensuing, together with the interest accrued thereon and the proportioned cost of advertising and fees, the tax collectors will proceed at ten o'clock A.M. on said second Monday in May, at some prominent place in each of the collection districts in said county, to be selected by the tax collector for each district, and in said advertisement named by the said collector to offer each and every of said parcels of land and premises for sale to the highest bidder for cash, which said list and notice shall be published in at least two newspapers printed in Rockville, in said county, for four successive weeks prior to the second Monday in March; and on said second Monday in May the said tax collector shall at the hour, and at the places named in said advertisement, proceed to sell any and all such pieces or parcel of land and premises beginning with the first parcel on said list, and so on in order, upon which taxes, interest, costs and fees shall not then have been paid, and shall, continue such sale each secular day, legal holidays excepted, from ten o'clock A.M. until three o'clock P.M. until every parcel shall have been offered.

222 That the real estate of a delinquent taxpayer may be sold to pay State and county taxes whether there be personal property or not. Whenever it shall be unnecessary for any tax collector to sell the entire real property with which a delinquent taxpayer is assessed, he shall estimate the quantity thereof which, in his judgment, will be sufficient to pay the taxes in arrear, interest, costs and expenses as herein set forth, and shall require the County Surveyor to lay off and make a plat and description of the same, and the part so laid off shall be sold by the plat and description so made, and it shall be sufficient in the advertisement of the list of delinquent taxpayers to designate the quantity of land to be sold from the property described, as per plat and description to be exhibited at the time of the sale, and in case of sale the tax collector shall file said plat and description with his report of sale, and the County Surveyor is hereby required to make all plats and descriptions required hereunder, and to complete and deliver the same to the respective tax collectors on or before the day of sale as advertised, and the County Surveyor shall receive the sum of five dollars and a reasonable allowance for expenses, not personal, for each and every plat and description so made and delivered; said sum to be taxed as part of the costs and paid out of the proceeds of the sale of said land or by the delinquent taxpayer if payment is made before the day of sale; provided that this section shall

May sell only enough property to satisfy taxes.