

tively, with penalties and costs, including the proportional cost of giving notice by advertisement or posted notices, as hereinafter provided.

Notice of
Sale.

(*c.*) The notice of the sale shall state the time and place of sale, the name or names of persons to whom each piece of property is assessed, and the total amount of taxes, penalties and costs due from each person, computed to the day of the sale. Sub-divided property shall be designated by lot and block. Property not sub-divided shall be briefly described so as to identify the land to be sold.

(*d.*) The notice shall be published once in each week, for three successive weeks, in some newspaper published in the town, if any such there be, and the last day of publication shall be at least three days before the day of sale. If there be no newspapers regularly published in the town as often as once a week, or if the proposed charge for publication shall be deemed excessive by the Council, then the notice shall be printed and posted up in at least five conspicuous places in the town, at least three weeks before the day of sale, and no other notice shall be required.

Treasurer
shall continue
to receive
taxes.

(*e.*) The Treasurer shall continue to receive such taxes as are tendered, with penalties and proportion at cost of giving notice, up to the time at which the property chargeable therewith is offered for sale.

Sale of so
much as neces-
sary to pay
taxes.

(*f.*) On the day of sale the Treasurer shall, at the time and place designated in his notice, offer for sale so much of the real estate advertised or posted in the name of each delinquent taxpayer, as shall be necessary to pay the taxes, penalties and costs due from him, and shall continue the sale from day to day until the taxes are paid, or until each piece of property has been offered at least once.

Offers to pay,
etc.

(*g.*) The person who offers to pay the taxes, penalties and costs due from the owner of any piece or pieces of property for the smallest portion of the same, shall be considered the purchaser. If no person bids for a less quantity than the whole, then the whole shall be offered.

Adjourn sales.

(*h.*) If after all the parcels have been offered any remaining unsold for want of bidders, the Treasurer shall adjourn the sale to some day not exceeding two weeks from the day of adjournment, and shall post notice thereof in at least five conspicuous places in the town; but no further advertisement shall be necessary.