

20G. Immediately after the first day of September in each year the said treasurer shall make up a list of all delinquent taxpayers and the amount for which they are respectively in arrear, and shall forthwith cause the same to be published once a week for two successive weeks in one newspaper published in said town, if one is published there; but if not, then in some newspaper published in Harford County, and charge a proportionate part of the cost thereof to each of said delinquents; should any of said taxes so in arrear continue unpaid after such advertisement and remain so unpaid until the first day of October then next ensuing, then immediately after the first day of October in each year the said treasurer shall make up a further list of all taxes due and in arrear, which list shall contain the names of the person or persons assessed with the property upon which taxes are due and in arrear and a brief description of the property; and in case of real estate such reference to conveyances as will render the same easy of identification and the amount of tax levied and in arrear, including all arrears for previous years, with interest and costs and expenses accrued and to accrue thereon to the day of sale, to which list shall be appended a notice that if said taxes, interest, costs and expenses are not paid before the first Monday of December then next ensuing, the said treasurer will proceed at 10 o'clock A.M. on that date in said town of Aberdeen, to offer every piece of said property, real or personal, for sale to the highest bidder for cash, the place of sale in said town to be stated in said notice, which said list and notice shall be published in one newspaper published in said town, if one is published there; but if not, then in some newspaper published in Harford County for four successive weeks prior to the said first Monday of December; and on the said first Monday of December the said treasurer shall proceed to sell any and all such pieces of property, real or personal, upon which said taxes, interest, costs and expenses shall not then have been paid, and shall continue such sale each secular day, legal holidays excepted, from 10 o'clock A.M. until 3 o'clock P.M., until every parcel of said property shall have been offered and sold; should the treasurer deem it impracticable to sell personal property liable for taxes at the time and place aforesaid, then he may advertise and sell said personal property at different dates and places as may seem most practicable to him in each case; provided, that such sales shall be made as soon as possible after the said first Monday in December; and for the purpose of selling personal property for the payment of taxes, the said treasurer shall have, in addition to the power conferred on him by

List of delinquent taxpayers.

To offer property at public sale.

Powers conferred.