

have their property sold unless the taxes with which they are respectively charged are paid on or before the first day of January then next ensuing. He shall also immediately after said levy is made make out the bill of each taxpayer, to which a similar notice shall be annexed, and upon application shall forward the bill by mail or otherwise to the person or his agent to whom taxes have been assessed. Immediately upon the first day of January in each and every year he shall make out an alphabetical list of taxes due and in arrears, which list shall contain the name or names of the person or persons or body corporate assessed with property upon which taxes are due and in arrear, a brief description of the property, and such reference to conveyances as will render the same certain of identification, and the amount of taxes levied and in arrears, with interest and costs accrued and to accrue thereon, to the day of sale, to which list shall be appended a notice that if the said tax or taxes are not paid on or before the second Monday, in April next ensuing, together with the interest accrued thereon and the proportional cost of advertising and fees, he will proceed at ten o'clock A. M. on said second Monday in April at the Court House door in Ellicott City to offer each and every of said parcels of land for sale to the highest bidder for cash, which said list and notice shall be published in said city for four successive weeks prior to the first Monday in March, and on said second Monday in April the registrar shall, at the hour and place named in said advertisement, proceed to sell any and all such pieces or parcels of land and premises, beginning with the first on said list, and so on in order, upon which taxes, interest, costs and fees shall not have been paid, and shall continue such sales on each secular day, legal holidays excepted, from 10 o'clock A. M. until three o'clock P. M., until every parcel shall have been offered. Should the registrar by reason of illness or other disability be unable to attend and conduct such sale or sales in person, a deputy shall conduct such sale or sales, and in such case the deputy shall make the affidavit to the report of sales as now provided by law. The real estate of a delinquent taxpayer may be sold to pay city taxes, whether there be personal property or not. Whenever it shall be unnecessary for the registrar 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 arrears, interest, costs and expenses above set forth, and shall require a competent surveyor to lay off and make a plat and description of the same, and part so laid off be sold by the plat and description so made; it shall