

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 and published in said county for four successive weeks prior to the second Monday in March, and on said second Monday in April the treasurer 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 lists, and so on in order, upon which taxes, interest, costs and fees shall not then have been paid, and shall continue such sale on 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; should the treasurer, 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 provided for in section 140.

1906, ch. 171, sec. 62J.

138. 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 the treasurer 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 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 treasurer 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 treasurer 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 a 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 provision shall not apply to lots in towns and sub-divisions in said county, but such lots shall be sold entire; and in the advertisement thereof, it shall be a sufficient description to give the