

delinquent, with a description of the property and the amount of tax due from each; and if the taxes due from any person, persons or corporation shall not be paid before the first day of September following then shall be added on that day a penalty of one per centum thereof and a like penalty of one per centum on the first day of each succeeding month until such taxes and penalties shall be paid. The clerk shall, not later than the first day of the following April, proceed to advertise the property named in said list for sale, and to sell the same at public auction for the amount of taxes, penalties, interest and costs due on each piece of property, whether for the year current or for previous years, after publication and notice of the time and place of sale, for at least three weeks, in some newspaper published in said town. The notice of the sale shall state the time and place of the sale, the name or names of the persons or corporations to whom each piece of property is assessed and the total amount of taxes, penalties and costs due from each person or corporation computed to the day of sale.

Ibid. sec. 17A.

360. On the day of sale the clerk shall, at the time and place designated in his notice, offer for sale by public auction to the highest bidder, so much of the real estate advertised or posted in the name of the delinquent taxpayer as shall be necessary to pay the taxes, penalties and costs, and shall continue the sale from day to day until the taxes are paid or until each piece of property has been sold; when the real estate advertised or posted as aforesaid shall consist of more than one parcel assessed to any one delinquent, such parcels, when it is practicable to do so, shall be offered singly until enough has been realized to pay the whole of the tax bill owing by such delinquent. interest, penalties, costs and charges as herein provided; and the remainder of such parcels shall not be offered. In case, however, said real estate shall consist of but one town lot, whether improved or not, it shall be offered as a whole; if such property consists of a tract of land not sub-divided into town lots then only such portion thereof, to be determined before the sale and described in the advertisement, as in the judgment of the council shall be sufficient to pay the amount properly chargeable against the delinquent owner shall be sold.

1906, ch. 800, sec. 17B.

361. The town of Kensington is hereby authorized and empowered to purchase any property offered for sale for the payment of taxes; provided, it shall not bid a sum greater than the taxes in arrears upon said property, and the penalties, costs,