

not then have been paid, and shall continue such sale each secular day, legal holidays excepted, beginning at the hour specified in the advertisement for the first day of the sale, until every piece or parcel shall have been offered.

1906, ch. 795, sec. 16c.

553. That the real estate of a delinquent taxpayer may be sold to pay town taxes, whether there be personal property of his liable for sale or not; whenever it shall be unnecessary for the clerk and 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 arrear, interest, cost and expenses as herein set forth, and shall require, and he is hereby given authority to so 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 clerk and 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 clerk and 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 part of the costs and paid out of the proceeds of the sale of said land or by the delinquent taxpayer if payment be made before the day of sale; provided, that this subsection shall not apply in case of lots already laid out, but such lots shall be sold entire; and in the advertisement thereof it shall be a sufficient description to give the number of such lot or lots and a reference to the plat of the town provided for in section 547, on which said lot or lots shall be indicated and the place where said plat is recorded.

1906, ch. 795, sec. 16d.

554. That the clerk and treasurer shall, within thirty-days after the close of the sales respectively made, herein provided for, make a full report of the sales by him made to the Circuit Court for Montgomery County, setting forth his proceedings in detail and showing to whom and at what price such several parcels were severally sold, the amount of tax, the interest accrued, proportional cost of advertising such sale and the cost and expenses of making and reporting said sale, including a rea-