

county, he shall proceed to sell at the advertised sale mentioned, by public auction, the property for cash to the highest bidder, retaining out of the proceeds of such sale the amount of the taxes due from such delinquent with interest thereon, together with the costs incurred in making such sale and the advertisement thereof, which advertisement shall not exceed two dollars for each delinquent, or one dollar to each of the two newspapers advertising the same for each delinquent, and he shall pay the surplus, if any, as hereinafter provided. But the notice herein provided for shall not be made before the first day of January following the year of the levy, and that the advertisement of sale shall not be made before the first day of February in the said year following the year of the levy, but the said treasurer, in his discretion, may extend the time for such advertisement and sale until the first of August next ensuing, when all delinquents shall be advertised. In making said sale of real estate the treasurer shall first offer a part of the property, if same is subject to division without detriment, for the amount of taxes, costs and expenses due and in arrears, designating the particular part offered; if no bid be received, he shall offer an additional part thereof, or the whole property, but in no case shall he sell the whole property, if a part thereof can be sold sufficient to cover the amount of taxes, costs and expenses, due and in arrears; and a description in advertising real estate it shall only be necessary to publish the name of the party to whom the property is assessed, the district in which it lies, the number of acres, the amount of taxes due and a reference to the liber and folio in the Land Records where the muniments to title to such property are recorded if any such record of title appear.

At least fifteen days prior to the time the said treasurer proposes to advertise said real estate, he shall file with the clerk of the Circuit Court a complete list of delinquent taxpayers whom he proposes to advertise for taxes in arrears, and upon the receipt of the same the said clerk shall forthwith make a diligent search for the title of said real estate, and if any deed shall appear he shall enter the liber and folio of said title on said list, and if no deed be found he shall so enter on said list; and said entries shall be published as a reference to title, for which said service the said clerk shall receive as a fee twenty-five cents per delinquent for each and every search so made; and the said clerk shall receive ten dollars for filing, docketing and making all entries in relation thereto, which shall include recording the proceedings on a record kept for that purpose, and said fees shall be taxed as a part of the costs