

mail or otherwise to the person or his agent, to whom taxes have been assessed. Immediately after 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 arrears, a brief description of the property and such references to title 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 date 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 a proportional cost of advertising and fees, he will proceed at ten o'clock A. M. on said second Monday in April, at the Mayor's office in the town of Brunswick, to offer the property assessed or so much thereof as may be necessary for sale to the highest bidder for cash, which said list and notice shall be published in a newspaper, published or circulated in said Brunswick for four successive weeks prior to the first Monday in March, and on said second Monday in April the town clerk and treasurer shall, at the hour and place named in said advertisement, proceed to sell the property assessed or so much thereof as may be necessary, 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 ten o'clock A. M. until three o'clock P. M. until every parcel shall have been offered. Should the town clerk and treasurer, by reason of illness or other disability, be unable to attend and conduct such sale or sales, the 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 corporation taxes, whether there be personal property or not. Whenever it shall be unnecessary for the town 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 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 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 sale, and in case of sale the town clerk and treasurer shall file said plat and description with his report of sale; provided, however, that if said town clerk and treasurer shall deem it impracticable to divide the property assessed, he shall set aside the whole.

The said town clerk and treasurer shall, within thirty days after the close of such sale, make a full report thereof to the Circuit Court for Frederick County, setting forth his proceedings in the premises in detail, and showing to whom and at what price such several parcels were respectively sold, and the amount of taxes and interest accrued, the pro rata