

of each taxpayer, to which a similar notice shall be annexed, and upon application shall forward the bill by mail or otherwise to the person or his agent to whom taxes have been assessed.

1906, ch. 171, sec. 62H. 1912, ch. 790, sec. 136. 1918, ch. 27.

206. Immediately upon the first Monday of July, in the year 1918, and each and every year thereafter, he shall, with the advice, consent and approval of the County Commissioners, cause to be designated certain banking institutions of the County, where all persons, firms or corporations may pay taxes, under such rules and regulations as the County Commissioners may approve and adopt for the convenience of the taxpayers. That the Treasurer shall cause a copy of the list of such banking institutions to be published in the County newspapers where taxes may be paid and a similar notice shall be attached to, or printed on the back of, each bill so rendered or sent out as hereinbefore provided. That said banking institutions shall make a prompt report on the first Monday of each month of its collections, said collections to be subject to the order of the Treasurer, and no compensation shall be allowed said banking institutions for such services.

1906, ch. 171, sec. 62-I. 1912, ch. 790, sec. 137.

207. Immediately upon the first day of January in each and every year he shall make an alphabetical list by collection districts as now established by law, in their numerical order, 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 conveyances as will render the same certain of identification and the amount of the tax levied and in arrears, with the interests and costs accrued, and to accrue thereon to the day of sale, to which list shall be appended a notice that if said tax or taxes are not paid on or before the second Monday in April next ensuing, together with the interest accrued thereon and the proportional cost of advertising and fees, he will proceed at ten o'clock A. M. on said second Monday in April, at the court house in said county, to offer each and every 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 210.