

shall forward the bill by mail or otherwise to the person, or his agent, to whom taxes have been assessed. Immediately upon the first day of January in each and every year he shall make 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 real estate 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 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 proportionate cost of advertising and fees, he will proceed at ten o'clock A. M. on said second Monday of April at the Court House door of Upper Marlboro, to offer each and every of said parcels of land for sale to the highest bidder for cash, which said list and notice shall be published for four successive weeks prior to the first Monday in March, and on second Monday in April the Town Treasurer, shall at the hour and place named in said advertisement proceed to sell any and such pieces or parcels of land and premises, beginning with the first on the list and so on in order, upon which taxes, interest, cost 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.

The real estate of a delinquent taxpayer may be sold to pay town taxes, whether there be personal property or not. Whenever it shall be unnecessary for the 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, cost 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 delinquent taxpayers to designate the quantity of land to be sold from the real estate described as per plat and description to be exhibited at the time of sale, and in case of sale the Town Treasurer shall file said plat and description with his report of sale; provided, however, that if said Treasurer shall deem it impracticable to divide the real estate assessed, he shall sell the whole.

1924, ch. 391, sec. 610C.

1010. The said Treasurer shall within thirty days after the close of such sale, make a full report thereof to the Circuit Court for Prince George's County, setting forth his proceedings in his premises in detail, and showing to whom and at what price such several parcels were respectively sold, the amount of taxes and interest accrued, the pro rata, of costs of advertising such sale, and all other expenses, and the surplus fund in each instance; with such report he shall file a copy of the printed list and notice of sale. The said Court shall examine the said proceedings, and,