

116 A. All taxes shall be due on the first day of July next succeeding their levy, and shall bear interest from that date, in addition to which interest if they shall remain unpaid after the first day of November there shall be added thereto and become due and payable therewith a penalty of one-half of one per cent. each month they shall remain unpaid until a sale for default of such payment shall have been made and finally ratified by the court; if any tax shall remain unpaid after the first day of December next following the levy thereof, the treasurer shall thereupon levy on sufficient personal property of the person in default, and after giving notice as required in case of sale of personal property upon execution, shall sell at public auction enough to satisfy and pay the costs and expenses of such sale, including his fees and the tax, interest and penalties.

Due

116 B. On the second Monday in January of each year the treasurer shall make up and publish weekly for six consecutive weeks a list of all taxes in default and not collected by him from personal property as by law provided, which list shall contain the name or names of the person or persons assessed, a brief description of the property by district or location, its descriptive name of identification, the liber and page of the county land records wherein is recorded conveyance thereof to the person or persons assessed, and the amount of the tax assessed and in default, with the interest and penalties accrued and to accrue thereon to day of sale as hereinafter provided, to which list shall be appended a notice that if such tax or taxes be not sooner paid together with the interest, penalties and *pro rata* cost of all such advertising before the first Monday of March then next; he will, in conformity with this law, at his office on that day at ten o'clock, a. m., proceed to offer each and every the said parcels of lands and premises for sale to the highest bidder for cash, beginning with the first parcel of said list and so in order, continuing from day to day from ten o'clock, a. m., to three o'clock, p. m., Sundays excepted, until all shall have been offered for sale.

To publish

116 C. On said first Monday of March the said treasurer shall proceed to sell any and all pieces of such property on which the taxes etc., aforesaid shall not then have been paid and shall continue such sale each secular day until every parcel shall have been so offered.

To sell.

116 D. Upon payment of the purchase money immediately upon the conclusion of the sale the treasurer shall execute and deliver to the purchaser a certificate of sale upon presentation and surrender of which he or the assignee and lawful holder of such certificate shall receive from said treasurer in case such sale be not ratified by the court as hereinafter provided immediate return of his purchase money with interest thereon, or in case such sale shall be so ratified and the property shall not be redeemed by the