

1045. On the day of sale the Bailiff shall, at the time and place designated in his notice, offer for sale by public auction to the highest bidder so much of the real estate advertised or posted in the name of each delinquent taxpayer as shall be necessary to pay the taxes, assessments, penalties and costs due from him, and shall continue the sale from day to day until all the taxes are paid, or until each piece of property has been sold. Where the real estate advertised or posted as aforesaid shall consist of more than one parcel assessed to any one delinquent, such parcels where it is practicable to do so shall be offered singly until enough has been realized to pay the whole of the tax bill, interest, costs and charges, as in this charter provided, and the remainder of such parcels shall not be offered. In case, however, said real estate shall consist of but one town lot, whether improved or not, it shall be offered as a whole. If such property consists of a tract of land not subdivided into town lots, then only such portion thereof shall be sold (same to be determined before the sale and described in the advertisements) as, in the judgment of the Bailiff, shall be sufficient to pay the amount properly chargeable against the delinquent owner.

The purchaser at a tax sale shall pay forthwith to the Bailiff the amount of taxes, penalties and costs. The Bailiff shall sign and deliver to the purchaser a certificate of purchase designating the land sold and the amount paid therefor and stating that unless the property shall be redeemed within two years from the date of the sale, a deed shall be given by the Mayor of the town. Such certificates shall be assignable, and an assignment thereof shall vest in the assignee all the right, title and interest of the original purchaser. The holder of any certificate shall have the right to pay all taxes, general or special, levied against the property after the date of sale. The Bailiff shall, within thirty days after the close of the sales made and herein provided for, make a full report of the sales made by him to the Circuit Court of Montgomery County, setting forth his proceedings in the premises in detail, and showing to whom, and at what price such several parcels were severally sold, the amount of tax, the interest accrued, proportional cost of advertising such sale, and the cost and expense of making and reporting said sales, including a reasonable counsel fee, and of the surplus fund in each instance; with such report he shall also file a copy of the printed and posted list aforesaid. The said court shall examine the said proceedings and if the same appear to be regular and the provisions of law in relation thereto have been substantially complied with, shall order notice to be given by advertisement in such newspaper or newspapers as the court shall direct, warning all persons