

(D) That the real estate of a delinquent taxpayer may be sold to pay said corporation tax whether there be personal property or not; whenever it shall be necessary for the 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 as herein set forth, and shall require the county surveyor to lay off and make a plat and description of the same, and the part 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 the sale; and in each case of sale the clerk and treasurer shall file such plat and description with his report of sale; and the county surveyor is hereby required to make all plats and descriptions required hereunder, and to complete and deliver the same to the clerk and treasurer on or before the day of sale, as advertised; and the county surveyor shall receive the sum of five dollars and a reasonable allowance for expenses, not personal, for each and every plat and description so made and delivered, said sum to be taxed as part of the cost and paid out of the proceeds of the sale of said land or by the delinquent taxpayer, if payment is made before the day of sale; provided, that this section shall not apply to lots of sub-divisions in said town, but such lots shall be sold entire, and in the advertisement thereof it shall be a sufficient description to give the number of such lot, block and a reference to the plat of the sub-division where said lot is located, and the place where said plat is recorded.

(E) That the clerk and treasurer shall, within thirty days after the close of the sale or sales made herein provided for, make a full report of sales to the Circuit Court for Montgomery county, setting forth his proceedings in the premises in detail, and showing to whom and what price such several parcels were severally sold, the amounts of tax, the interest accrued, proportional cost of advertising such sale, costs of making and reporting said sales, including a reasonable counsel fee, and for the surplus fund in each instance; with such report he shall also file a copy of the printed list and notice aforesaid. The court shall examine the said proceed-

CHAP. 560

Real estate
may be sold
to secure
payment of
taxes.

Report of sale
to be made
to court.