

CHAP. 800

consist of more than one parcel assessed to any one delinquent, such parcels, when it is practicable to do so, shall be offered singly until enough has been realized to pay the whole of the tax bill owing by such delinquent, interest, penalties, costs and charges as herein 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 sub-divided into town lots then only such portion thereof, to be determined before the sale and described in the advertisement, as in the judgment of the Council shall be sufficient to pay the amount properly chargeable against the delinquent owner shall be sold.

Authority to purchase property offered for sale for the payment of taxes.

Section 17 (B). The town of Kensington is hereby authorized and empowered to purchase any property offered for sale for the payment of taxes; provided, it shall not bid a sum greater than the taxes in arrears upon said property, and the penalties, costs, fees and expenses of sale; in such case no certificate of sale shall be made; but if at any time thereafter any person shall pay to the town the amount of the taxes, penalties and costs to date, together with all taxes, general and special, which may have become due thereon after the date of the sale, with interest at ten (10) per centum per annum, the clerk shall give to such person a certificate similar to the certificate given to a purchaser at the tax sale, which shall entitle him to the same rights and privileges as if he had purchased the property at the tax sale.

Report of sale to be made to the Circuit Court.

Section 17 (c). The said clerk shall within thirty (30) days after the close of the sales made and herein provided for make a full report to the Circuit Court of Montgomery county of the sale made by him of the property located in said county and town, 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 penalty, interest accrued, proportional cost of advertising such sale, and the cost and expense of making and reporting said sale, including a reasonable counsel fee, and of the surplus fund in each instance; and with such report he shall also file a copy of the printed and advertised list aforesaid. The said court shall examine the said proceedings and if the