

CHAP. 826

Alphabetical  
list of taxes  
made out,  
etc.

Real estate  
sold to pay  
tax.

upon which taxes are due and in arrears, a brief description of the property and such references as to conveyances as will render the same easy for identification, and the amount of taxes levied and in the arrears, with interest and cost accrued thereon to the day of sale; to which list shall be appended a notice that if said tax or taxes are not paid on or before the second Monday in May next ensuing, together with the interest accrued thereon and the proportionate cost of advertising and fees, the clerk and treasurer will proceed at the hour of ten o'clock A. M. on said second Monday in May, in front of the town hall door, to offer each and every piece and parcel of land for sale to the highest bidder for cash, which said list and notice shall be published in some newspaper in Montgomery county for four consecutive weeks prior to the second Monday in March; and on said second Monday in May the said clerk and treasurer shall, at the hour and place named in the advertisement, proceed to sell any and all such pieces or parcels of land premises beginning with the first parcel on said list and so on in order upon which taxes, interest, cost and fees shall not then have been paid, and shall continue such sale 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; (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, cost 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 quality 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 adver-