

CHAP. 292

Notice of sale  
of property  
for delin-  
quent taxes.

treasurer shall offer at public sale, at some place within the town to be designated in his public notice of sale, all real property which is then subject to a lien for delinquent taxes under the provisions of this charter, whether for the year then current or for previous years, or so much thereof as may be necessary to pay the delinquent taxes due from the owners thereof, respectively, with penalties and costs, including the proportional cost of giving notice, by advertisement or posted notices, as hereinafter provided; provided, however, that the taxes for the present year may be collected as now provided for by law. (c) The notice of the sale shall state the time and place of sale, the name or names of persons to whom each piece of property is assessed and the total amount of taxes, penalties and costs due from such persons computed to the day of sale; sub-divided property shall be designated by lot, block and sub-division; property not sub-divided shall be briefly described so as to identify the land to be sold. (d) The notice shall be published once in each week for three successive weeks in some newspaper published in the town, if any such there be, and the last day of publication shall be at least three days before the day of sale; if there be no newspaper regularly published in the town as often as once a week, or if the proposed charges for publication shall be deemed excessive by the Council, then notice shall be printed and posted up in at least five conspicuous places in the town for three weeks before the day of sale, and no other notice shall be required. (e) The treasurer shall continue to receive such taxes as are tendered with penalties and proportionate cost of giving notice up to the time at which the property chargeable therewith is offered for sale. (f) On the day of the sale the treasurer 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, 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,