

month, until such taxes and penalties shall have been paid. On or before the first day of April the clerk and treasurer shall prepare a list of all taxes and penalties due and in arrears, a brief description of the property, the amount of taxes levied and in arrears, including all arrears for previous years, with penalties, interest, costs and expenses accrued and to accrue thereon until the day of sale, together with the name or names of the persons or corporations against whom such taxes were assessed, to which list shall be appended a notice of sale stating that if such taxes, penalties, interest, costs and expenses are not paid by a date fixed in such notice, the said clerk and treasurer will proceed to offer for sale and sell every piece of said property, real or personal, to the highest bidder for cash, the place of sale in said town and the day and time also to be stated in said notice, and said list and notice shall be published in a newspaper published in Montgomery county once a week for three successive weeks, and a copy of said list and notice so published shall be posted on the bulletin board of said town of Garret Park.

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Notice of sale
given.

Section 16 A. On the day of sale the said clerk and treasurer shall proceed to offer for sale and sell any and all such pieces of property, real and personal, upon which said taxes, penalties, interests, costs and expenses shall not then have been paid, and shall continue such sale from day to day or until every parcel of said property shall have been offered and sold; provided that where two or more lots, pieces or parcels of real property shall have been assessed to one person or corporation, the clerk and treasurer shall offer for sale and sell each of such lots, pieces or parcels of real property separately until a sufficient amount shall have been realized to pay the whole amount charged against such person or corporation, and the remainder of such lots, pieces or parcels of real property shall not be offered for sale; provided further, that where a part of such real property advertised for sale consists of a tract of land not sub-divided into town lots then only such portion thereof shall be offered for sale and sold as shall in the judgment of the Council be sufficient to pay the whole amount of taxes, interest, penalties, fees, costs and expenses due upon the whole of such tract of land; should the clerk and treasurer deem it impracticable to sell personal property liable for taxes at the time and place aforesaid, then he may advertise and sell said

Property to be
sold upon
which taxes,
etc., have not
been paid.