

first day of January then next ensuing. He shall also immediately after the receipt of the levy, as aforesaid, make out the bill of each taxpayer, to which a similar notice shall be annexed, and upon application, shall forward the bill by mail or otherwise to the person or his agent, to whom taxes have been assessed.

262 B. It shall be the duty of the treasurer to attend in person or by deputy in each election district at least one day between the date of the levy of taxes and the first day of September in each year, and at least two days between the first day of September and thirty-first day of December in each year, to collect and receive taxes; and the time and place of such visits shall be made known not less than ten days in advance by handbills conspicuously posted in such districts and by advertisements in two newspapers, as aforesaid, published in said county.

Attend in person.

262 c. Immediately after the first day of January in each year the treasurer shall make up a list of all taxes due in arrear, which list shall contain the names of the person or persons assessed with property upon which taxes are due and in arrear, and a brief description of the property, the district of its location, and such references to conveyances as will render the same easy of identification, and the amount of the tax levied and in arrear, with the interest and costs and expenses accrued, and to accrue thereon to the day of sale, to which list shall be appended a notice that if the said taxes are not paid on or before the second Monday in April next ensuing, together with the accrued interest thereon, and proportional cost of advertising and fees, the treasurer will proceed at ten o'clock A. M. on that day, at the court house in said county, to offer each and every of said parcels of land and premises for sale to the highest bidder for cash, which said list and notice shall be published in two newspapers, to be selected as in section 262 A, printed in said county for four successive weeks prior to the first Monday in April. And on said second Monday in April, the said treasurer shall proceed to sell any and all such pieces or parcels of land and premises and personal property, upon which said 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.

List of taxes due in arrears.

262 D. The said treasurer shall within thirty days after the close of such sale or offering, should any sale or sales be