

interest and expenses chargeable to any property are paid, then the said treasurer shall be entitled to receive a commission of two per cent. on the amount of such taxes, interest and costs as a part of the expense of collecting the same.

Real estate  
may be  
sold.

262 j. The real estate of a delinquent taxpayer may be sold to pay State and county taxes, whether there be personal property or not. Whenever the treasurer shall deem it unnecessary 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 arrear, interest and costs of sale, and shall require the county surveyor to lay off and make a plat and description of the same, and the part so 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 mention the quantity of land to be sold from the property described, "as per plat and description to be exhibited on day of sale," and the county surveyor is hereby required to make all surveys, plats and descriptions required hereunder, and to complete and deliver the same to the treasurer on or before the day of sale, as advertised, and he shall receive therefor a sum not exceeding five dollars for each and every survey, plat and description so made and delivered, said sum to be fixed by the treasurer in each case, after consideration of the work involved therein, and to be taxed as part of the costs and paid out of the proceeds of sale of such land, or by the delinquent taxpayer if payment is made before the day of sale. And the treasurer shall direct the surveyor where to locate the part of said property to be sold, and shall file the plat and description thereof with his report of sales to the Circuit Court for said county. The provisions of this section shall not apply to lots in towns and sub-divisions in said county, near or adjacent to towns or laid off for town purposes, but such lots shall be sold entire, and in the advertisement thereof it shall be a sufficient description to give the number of the lot or block or section, and a reference to the plat of said town or sub-division where such lot is located, and the place where such plat is recorded; provided, that if a delinquent taxpayer is assessed with more than one lot in towns and sub-divisions in said county as aforesaid, only such number of lots shall be sold as may be necessary to discharge all taxes in arrear, interest and costs, with which such taxpayer may be charged.

262 k. On the first day of October, January, April and July of each year, and oftener, if the County Commissioners shall