

78. It shall be the duty of the register, as soon as the annual tax levy is made and placed in his hands for collection, to give notice by advertisement in one newspaper published in said Ellicott City, which notice shall state the time from which the taxes bear interest, and shall warn all persons of their liability to be published as delinquent taxpayers and to have their property sold unless the taxes, with which they are respectively charged are paid on or before the first day of January then next ensuing. He shall also, immediately after said levy is made, make out the bills 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. Immediately upon the first day of January in each and every year he shall make out an alphabetical list of taxes due and in arrears, which list shall contain the name or names of the person or persons, or body corporate assessed with property upon which taxes are due and in arrears, a brief description of the property and such references to conveyances as will render the same certain of identification, and the amount of taxes levied and in arrears, with interest and costs accrued and to accrue thereon to the date of sale, to which list shall be appended a notice that if the said tax or taxes are not paid on or before the second Monday of April next ensuing, together with the interest accrued thereon and a proportional cost of advertising and fees, he will proceed at ten o'clock, A. M., on said second Monday in April, at the Court House Door in Ellicott City, to offer each and every of said parcels of land for sale to the highest bidder for cash, which said list and notice shall be published in a newspaper published in said Ellicott City for four successive weeks prior to the first Monday in March, and on said second Monday in April the registrar shall, at the hour and place named in said advertisement, proceed to sell any and all such pieces or parcels of land and premises, beginning with the first on said list, and so on in order, upon which taxes, interest, costs and fees shall not have been paid, and shall continue such sales on 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. Should the registrar, by reason of illness or other disability, be unable to attend and conduct such sale or sales, and in such case the deputy shall conduct such sale or sales, and in such case the deputy shall make the affidavit to the report of sales as now provided by law. The real estate of a delinquent taxpayer may be sold to pay City taxes, whether there be personal property or not. Whenever it shall be un-