

SECTION 451-D. He shall 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 one day between the first day of September and the thirty-first day of December in each year, to collect and receive taxes, and the time and place of such attendance shall be made known not less than ten days in advance by handbills conspicuously posted in such districts and by advertisement in two newspapers published in said county.

SECTION 451-E. Immediately upon the first day of January in each and every year he shall make an alphabetical list of election districts in their numerical order, of taxes due and in arrears,, which list shall contain the 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 the tax levied and in arrears, with the interests and costs accrued, and to accrue thereon to the day of sale, and shall notify the said person or persons or body corporate by mail that if said tax or taxes are not paid on or before the second Monday in April next ensuing, together with the interest accrued thereon and the proportional costs of notice and fees, he will proceed at ten o'clock A. M. on said second Monday in April, 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 at least two newspapers printed and published in said county for four successive weeks prior to the second Monday in March, and on said second Monday in April the Treasurer 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 lists, and so on in order, upon which taxes, interest, costs and fees shall not then have been paid, and shall continue such sale 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 treasurer, by reason of illness or other disability, be unable to attend and conduct such sale or sales in person, a deputy shall conduct such sale or sales, and in such case the deputy shall make the affidavit to the report of sales provided for in Section 451-H.

SECTION 451-F. That the real estate of a delinquent taxpayer may be sold to pay State and County taxes, whether there be