

of advertising and fees, he will proceed at ten o'clock A. M., on said second Monday of April, at the Court House door in Upper Marlboro, 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 for four successive weeks prior to the first Monday in March, and on second Monday in April the Town 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 the 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.

The real estate of a delinquent taxpayer may be sold to pay town taxes, whether there be personal property or not. Whenever it shall be unnecessary for the Treasurer 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 arrears, interest, costs and expenses above set forth, and shall require a competent 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 designate the quantity of land to be sold from the property described as per plat and description to be exhibited at the time of sale, and in case of sale the Town Treasurer shall file said plat and description with his report of sale; provided, however, that if said Treasurer shall deem it impracticable to divide the property assessed, he shall sell the whole.

610-C. The said Treasurer shall, within thirty days after the close of such sale, make a full report thereof to the Circuit Court for Prince George's County, setting forth his proceedings in his premises in detail, and showing to whom and at what price such several parcels were respectively sold, the amount of taxes and interest accrued, the pro rata of costs of advertising such sale, and all other expenses, and the surplus fund in each instance; with such report he shall file a copy of the printed list and notice of sale. The said Court shall examine the said proceedings, and, if the same appear