

for previous years, or so much thereof as may be necessary to pay the delinquent taxes due from the owners thereof respectively, with penalties and costs, including the proportional cost of giving notice by advertisement or posted notices, as hereinafter provided.

(B) The notice of the sale shall state the time and place of sale, the name or names of persons to whom each piece of property is assessed, and the total amount of taxes, penalties and costs due from each person, computed to the day of the sale. Subdivided property shall be designated by lot and block. Property not subdivided shall be briefly described so as to identify the land to be sold.

(C) The notice shall be published once each week, for three successive weeks, in some newspaper of general circulation in the town and the last day of publication shall be at least three days before the sale. If the proposed charge for publication shall be deemed excessive by the Treasurer then the notice shall be printed and posted in at least five conspicuous places in the town, at least three weeks before the day of the sale, and no other notice shall be required.

(D) The Treasurer shall continue to receive such taxes as are tendered, with penalties and proportioned cost of giving notice, up to the time at which the property chargeable therewith is offered for sale.

(E) On the day of sale the Treasurer shall, at the time and place designated in his notice, offer for sale by public auction to the highest bidder, so much of the real estate advertised or posted in the name of each delinquent taxpayer, as shall be necessary to pay the taxes, penalties and costs due from said delinquent taxpayers, and shall continue the sale from day to day until the taxes are paid or until each piece of property has been sold. Where the real estate advertised or posted as aforesaid shall consist of more than one parcel assessed to any one delinquent, such parcels, where it is practicable to do so, shall be offered singly until enough has been realized to pay the whole of the tax bill, interest, costs and charges as in this charter provided, and the remainder of such parcels shall not be offered. In case, however, said real estate shall consist of but one town lot, whether improved or not, it shall be offered as a whole. If such property consists of a tract of land not subdivided into town lots, then only such portion thereof, to be determined before the sale and described