

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 April in each and every year, the Treasurer shall make an alphabetical list by election districts, as now established by law, in their numerical order, 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, real and personal, and such references to conveyances or other description as will, in the case of real estate, render the same certain of identification, and the amount of the tax; levied and in arrears, with the interest and costs accrued, and to accrue thereon to the day 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 in July next ensuing, together with the interest accrued thereon and the proportional cost of advertising and fees, he will proceed at 10 o'clock A. M. on said second Monday in July, at the courthouse in said county, to offer each and every of said parcels of land and personal property as the case may be, for sale to the highest bidder for cash, which said list and notice shall be published in some newspaper printed in said county for three successive weeks prior to the second Monday in July, and on said second Monday in July 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 all such personal property, beginning with the first on said list, and so on in order, upon which the taxes, interest, costs and fees shall not then 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 treasurer, by reason of illness or other disability, be unable to attend and conduct such sale or sales in person, then a deputy to be by him appointed shall attend and conduct such sale or sales and make the affidavit to the report of sales as now provided for by law. Provided, however, that on or before the first day in October in each year, the Treasurer shall accept one-third of the taxes due by each of said taxpayers, and on or before the first day of April, each year, he shall accept the remaining one-third of taxes due by each of said taxpayers. That the real estate of a delinquent taxpayer may be sold to pay State and county taxes whether there be personal property or not; and whenever it shall