

and accounts, together with the vouchers accompanying the same, after cancelling such vouchers. It shall also be the duty of the clerk of the County Commissioners to enter upon the assessment books of said county in the case of each and every assessment, such brief description of the property assessed, its general location, number of acres, or lot, section and block numbers, if a platted development, or street number in cities, towns and villages, and designation of improvements, if any, which may be adequate and sufficient to render said property easy of identification and adaptable for use by the treasurer for tax sale advertisement.

495. Immediately after the first day of January in the year nineteen hundred and thirty-three, and each and every year thereafter, and in no event later than the tenth day of said month, the treasurer shall make an alphabetical list by election districts, in their numerical order, of all 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 sufficient to identify it, and as taken from the assessment books of the county, the amount of the tax levied and in arrears, and of all taxes in arrears with interest accrued, and to accrue thereon, to the date of sale, and shall notify the person or persons or body corporate by mail to their last known post office address or to the address shown by the assessment books of the county, 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 proper costs of advertising herein required, not to exceed the sum of \$2.00 in any case, he will proceed at ten o'clock A. M. on the second Monday in April at the court house in said county, to offer each and every of said parcels of land and premises, as well as personal property, if the assessment be only upon personal property, 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. On the 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, or personal property, beginning with the first on said list and so on in order upon which taxes, interest and said advertising charge shall not then have been paid, and shall continue such sale on each succeeding day, legal holidays excepted,