

printed in said county for three successive weeks prior to the third Monday in August, and on said third Monday in August the treasurer shall, at the hour and places 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 September, 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 Town taxes whether there be personal property or not; and 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 parts 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 Treasurer shall file said plat and description with his report of sale.

The said Treasurer in and about the collection of delinquent taxes, shall have all the powers and authority of a Collector of Taxes under the Code of Public General Laws; and should the said Treasurer deem it impracticable to sell personal property liable for taxes at the time and place aforesaid, then he may advertise and sell said personal property under the power and authority conferred upon Collectors of Taxes by Article 81 of the Code of Public General Laws provided that the said Treasurer shall proceed with such sales as soon as possible after the third Monday in August, as named in this section.