

SEC. 88. Immediately after the first day of October in each year, the City Treasurer shall make up a list of all delinquent taxpayers for that year and the amount for which they are respectively in arrears, and shall cause the same to be immediately published once a week for four successive weeks in two newspapers, if so many be published in said City, and charge a proportionate part of cost of said publication to each of said delinquents. Should any of said taxes so in arrears continue unpaid beyond the fourth insertion of said advertisement, the City Treasurer shall make up a further list of said taxes due and in arrears to be published four times prior to the third Monday of December next ensuing which list shall contain the name of person or persons assessed with a description of property upon which taxes are due and in arrears and the amount of taxes levied and in arrears thereon, the interest and costs and expenses accrued and to accrue thereon to the day of sale, to which list shall be appended a notice that if the said taxes are not paid on or before the third Monday in December next ensuing together with the accrued interest, costs and expenses thereon, the City Treasurer will proceed at 10:00 A. M. on said third Monday of December at the City Hall in the City to offer each and every of said parcels of land, premises or other property for sale to the highest bidder for cash and shall continue such sale each day, Sundays and legal holidays excepted, from 10:00 A. M. to 3:00 P. M. until each and every parcel of all such property shall have been offered. Should it for any reason appear impractical to the Treasurer to sell property liable for taxes as aforesaid, or it is a legal holiday, at the time and place then the Treasurer may advertise, offer and sell such property at different dates and places as may seem to him most practical in each case, but always advertising such sales as aforesaid and holding the same as soon as practical after the third Monday in December.

SEC. 89. The City Treasurer shall within thirty days after the close of such sale or offering, should any sale or sales be made, make a full report thereof to the Circuit Court for Harford County, setting forth his proceedings in the premises in detail, and showing to whom and at what price such several parcels were respectively sold, the amount of tax thereon and interest accrued, and pro rata cost of advertising such sale, the Treasurer's fees and the surplus fund in each instance, with which report he shall also file a copy of the printed list and notice aforesaid. The said Court shall examine the said proceedings, and if the same appear to be regular, and the provisions of the law in relation thereto have been complied with, shall order notice to be given by advertisements in two newspapers, if so many be published in said City,