

of advertising and fees, he will proceed at ten o'clock A. M. on the said second Monday in April at the Mayor's office in the Town of Brunswick, to offer the property assessed or so much thereof as may be necessary for sale to the highest bidder for cash, which said list and notice shall be published in a newspaper, published or circulated in said Brunswick for two successive weeks prior to the first Monday in March, and on said second Monday in April the town clerk and treasurer shall, at the hour and place named in said advertisement, proceed to sell the property assessed or so much thereof as may be necessary, beginning with the first on said list, and so on in order, upon which taxes, interest, costs and fees shall not 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 town clerk and treasurer, by reason of illness or other disability, be unable to attend and conduct such sale or sales, the deputy shall conduct such sale or sales, and in such case the deputy shall make the affidavit to the report of sale as now provided by law. The real estate of a delinquent taxpayer may be sold to pay corporation taxes, whether there be personal property or not. Whenever it shall be unnecessary for the town clerk and 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 part 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 town clerk and treasurer shall file said plat and description with his report of sale; provided, however, that if said town clerk and treasurer shall deem it impracticable to divide the property assessed, he shall set aside the whole.

(2) The said town clerk and treasurer shall, within thirty days after the close of such sale, make a full report thereof to the Circuit Court for Frederick County, setting forth his proceedings in the premises in detail, and showing to whom and at what price such several parcels were respectively sold, and the amount of taxes and interest accrued, the pro rata of costs and advertising such sale and all other expenses, and the surplus fund in each instance, with such report he shall file a copy of the printed