

CHAP. 234.

If taxes & costs
remain unpaid
Collector to sell
land, &c

on any of the lands published as aforesaid; and if it shall appear that the taxes and costs still remain due and unpaid on any of said lands, the said commissioners, or a majority of them, shall thereupon order and direct the said collector, after at least twenty days previous notice, to be given by advertisements, expressing the name or names of all the lands, and the number or numbers of the lots required to be sold, the number of acres supposed to be contained in each tract, lot or parcel of land, the name or names of the owner or owners thereof, and the amount of the taxes and all costs respectively due from such owner or owners, with the time and place of sale, to be inserted in one or more newspapers, published in the town of Cumberland, and set up at some public place in each election district of said county, to sell every such tract, lot or parcel of land to the highest bidder, at public auction, for the payment of the taxes and costs, respectively, due from the owner or owners thereof, and the same, when sold, to transfer, by deed of bargain and sale, to the purchaser or purchasers thereof.

Notice required

Not to sell more
land than will
pay the claim

SEC. 4. *And be it enacted*, That where several tracts, lots or parcels of land, returned in the list or statement aforesaid, belong to or stand in the name of the same owner or owners, it shall not be lawful for the said commissioners to order a sale of more of said tracts, lots or parcels of land, than in their opinion, or in the opinion of a majority of them, will be sufficient to discharge the whole amount of taxes and costs due from said owner or owners; and where only a single tract, lot or parcel of land belong to, and is standing in the name of the owner or owners thereof, and the same will, in the opinion of said commissioners, or a majority of them, admit of division without material injury to the owner or owners thereof, it shall be and is hereby made the duty of said commissioners to order and direct the said collector to sell only such division, or part or number of acres thereof, as may be sufficient to pay the taxes and all costs due from the owner or owners thereof; but if the same will not admit of division, without material injury to the proprietors, in the opinion of said commissioners, or a majority of them, or unless the collector shall be ordered to sell only a part, as herein provided, he shall sell the whole, according to the provisions of this act.

Single lot may
be divided

To apportion
expense of ad-
vertising

SEC. 5. *And be it enacted*, That the said collector be, and he is hereby authorised and required, to apportion the whole expense of advertising the tracts, lots or parcels of