

proceed at 10 o'clock A. M. on said fourth Monday in May, at the courthouse in said county, to offer each and every of said parcels of land for sale to the highest bidder for cash, which said list and notice shall be published in said county for three successive weeks prior to the fourth Monday in May, and on said fourth Monday in May 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, beginning with the first on said list, and so on in order, upon which 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, a deputy shall conduct such sale or sales, and in such case the deputy shall make the affidavit to the report of sales as now provided for by law. Provided, however, that on or before the second Monday in April, 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 June, each year, he shall accept one-third of the taxes due by each of said taxpayers, and on or before the first day of August, each year, he shall accept the remaining one-third of taxes due by each of said taxpayers; provided further, however, that the Treasurer shall accept one-half of the taxes due by each of said taxpayers and levied subsequent to those taxes levied for the year 1943 on or before the first day of February in the year succeeding that for which said levy is made, and he shall accept the remaining one-half of said taxes due by each of said taxpayers on or before the first day of May in the year succeeding that for which said levy is made. *Provided, however, that all taxes due by each of said taxpayers and levied subsequent to those taxes levied for the year 1956 shall become due and payable, one-half on or before the first day of August of the year for which the levy was made, and the remaining one-half of said taxes shall become due and payable on or before the first day of December of the year for which the levy was made.* [If there be default on the part of any taxpayer in the payment of the taxes due as above provided, then it shall be lawful and it shall be the duty of the Treasurer to proceed to advertise and sell the property in default after giving notice which shall be published once a week for three successive weeks immediately preceding the date of sale, and provided that the date of sale shall be the fourth Monday of the month next ensuing the date of default. That the real estate of a delinquent taxpayer may be sold to pay State and county taxes whether there be personal property or not;] 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 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 treasurer shall file said plat and description with his report of sale.