

payer, to which a similar notice shall be annexed, and upon application shall forward the bill by mail or otherwise to the person, or his agent, to whom taxes have been assessed. *Immediately upon the second Monday of April in each and every year, he shall make an alphabetical list by election districts, as now established by law, in their numerical order, of taxes due and in arrears, which list shall contain the name or names of the person or persons or body corporate assessed with property upon which taxes are due and in arrears, a brief description of the property, and such references to conveyances as will render the same certain of identification, and the amount of the tax levied and in arrears, with the interest and costs accrued and to accrue thereon to the day of sale, to which list shall be appended a notice that if the said tax or taxes are not paid on or before the fourth Monday in June next ensuing, together with the interest accrued thereon and the proportional cost of advertising and fees, he will proceed at 10 o'clock A. M. on said fourth Monday in June, 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 June; and on said fourth Monday in June 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 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. 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.

2. Notwithstanding anything to the contrary hereinabove in this Act, all taxes levied by the Board of County Commissioners of Howard County for the year 1956 shall be due and payable, one-half on or before November 1, 1956, and the remaining one-half on or before April 1, 1957. [Provided further that notwithstanding anything to the contrary hereinabove in this Act, as to all taxes levied for the year 1955, the treasurer shall accept one-half of said taxes due by each taxpayer on or before the first day of February, 1956,