fees for advertising [same] to be as follows: advertising the list of delinquent taxpayers, [fifty] 50 cents for each name in each paper [that] IN WHICH they shall be advertised; AND for advertising [said] sales, [four dollars] \$4.00 for each delinquent in each paper in which they shall be advertised. These advertising fees shall be paid to the treasurer who shall apply them to the cost of advertising. [In addition, the treasurer shall be entitled to the following fees as compensation: one dollar (\$1.00) for each name advertised in the list of delinquent taxpayers and one dollar (\$1.00) for each name advertised in the advertisement of sale.] advertisement of sale shall contain the name of person, persons, or corporations assessed, the property upon which the taxes are due and in arrear, with a brief description of the property, its general location, and such reference to the title records in the clerk's office as to render [same] THEM easy of identification, the amount of taxes due and in arrear [thereon], together with the interest, costs and expenses accrued and to accrue [thereon] on the day of sale, including[, but not limited to the treasurer's fees, advertising fees, notary fees and auctioneer's fee, to which general list of items shall be appended a notice that if [such] THE taxes are not paid on or before a day to be named [therein], not less than [twenty-five] 25 nor more than [thirty] 30 days from the date of the first advertisement, together with the accrued interest [thereon] and proportionate cost of advertising fees, the treasurer shall proceed at 10 o'clock a.m. on the day named, at the courthouse door in [said] THE county, to offer each and every parcel of land, premises and other property for sale to the highest bidder for cash.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1975.

Approved March 4, 1975.

## CHAPTER 12

(House Bill 286)

AN ACT concerning

1975 State Budget - Additional Positions

FOR the purpose of excepting State positions necessary for the administration and operation of certain Federal unemployment insurance programs and certain