

[thereof] which in his judgment will be sufficient to pay the taxes in arrears, interest, and costs of sale, and shall contract with a surveyor to lay off and make a plat and description of that part. The part laid off shall be sold by that plat and description, and it shall be sufficient in the advertisement of the property of the delinquent taxpayers to mention the quantity of land to be sold from the property described "as per plat and description to be exhibited on the day of sale". The surveyor engaged pursuant to this section shall make all surveys, plats, and descriptions [required hereunder] and complete and deliver [the same] THEM to the Treasurer or Collector on or before the day of sale, as advertised. He shall receive [therefor] a sum for each and every survey, plat, and description made and delivered, and the sum shall be agreed upon between the surveyor and the Treasurer or Collector in each case after consideration of the work involved[, and]. IT shall be taxed as part of the cost and paid out of the proceeds of sale of the land, or by the delinquent taxpayer if payment is made before the day of sale. The Treasurer or Collector shall direct the surveyor where to locate the part of the property to be sold and shall file the plat and description [thereof] with his report of sales to the Circuit Court for the County.

(b) Exceptions; advertisement of sale. The provisions of this section do not apply to lots in towns, cities, and sub-divisions in the county near or adjacent to towns or cities or laid off for town or city purposes. Those lots shall be sold entire, and in the advertisement [thereof it shall be] IT IS a sufficient description to give the number of the lot or blocks or section and refer to the plat of the town, city, or sub-divisions, where the lot is located and the place where the plat is located. If a delinquent taxpayer is assessed with more than one lot in towns, cities, and sub-divisions in the County, only that number of lots shall be sold as may be necessary to discharge all taxes in arrears, interest and costs, with which the taxpayer may be charged. The advertisement for sale shall be sufficient if it contains with substantial accuracy the following:

(1) A description of the property by giving the street number of the improvement, and depth and frontage of the lot;

(2) The name of the person who last appears on the Treasurer or Collector's record as the owner of the same;

(3) The amount of all taxes due and unpaid on the property; and

(4) The assessed value of the property as determined by the last assessment. (1957 Code, sec. 713. 1945, ch. 368, sec. 805M; 1977, ch. 575.)

36-16. Same; limitations.