

delinquent taxpayers and the amount for which they are respectively in arrear, and if the said taxes are not paid on or before the first day of February next ensuing, he shall immediately thereafter cause the same to be published once a week for two successive weeks in two newspapers if so many be published in said City and charge a proportionate part of the cost of said publication to each of said delinquents. Should any of the said taxes so in arrears continue unpaid beyond the twentieth day of February after such advertisement, the City Treasurer shall make up a further list of all taxes due and in arrear, which list shall contain the names of the person or persons assessed, with a description of the property upon which taxes are due and in arrear, and the amount of tax levied and in arrear thereon, with the interest and costs and expenses accrued and to accrue thereon to the day of sale, to which list shall be appended a notice that if the said taxes are not paid on or before the second Monday in April next ensuing, together with the accrued interest, costs and expenses thereon, the City Treasurer will proceed at ten o'clock A. M. on that day at the City Hall, in said City, to offer each and every of said parcels of land, premises or other property, for sale to the highest bidder for cash, which said list and notice shall be published in two newspapers if so many be printed in said City for four successive weeks prior to the first Monday in April, and on the said second Monday in April, the said Treasurer shall proceed to sell any and all such pieces or parcels of land and premises and personal property upon which said taxes, interest, costs and expenses shall not then have been paid, and shall continue such sale each day, Sundays and legal holidays excepted, from ten o'clock A. M. until three o'clock P. M. until every parcel and all such property shall have been offered. Should it for any reason appear to said Treasurer to be impracticable to sell personal property liable for taxes as aforesaid, at the time and place aforesaid, then the Treasurer may advertise, offer and sell such personal property at different dates and places, as may seem to him most practicable in each case, but always advertising such sales as aforesaid, and holding the same as soon as practicable after the said second Monday in April.

Section 314. The said City Treasurer shall within thirty days after the close of such sale or offering, should any sale or sales be made, make a full report thereof to the Circuit Court for Harford County, setting forth his proceedings in the premises in