

sale, the name or names of persons to whom each piece of property is assessed, and the total amount of taxes, penalties and costs due from such person, computed to the day of the sale; sub-divided property shall be designated by lot, block and sub-divisions; property not sub-divided shall be briefly described so as to identify the land to be sold. (d) The notice shall be published once in each week for three successive weeks in some newspaper published in the town, if any such there be, and the last day of publication shall be at least three days before the day of sale; if there be no newspaper regularly published in the town as often as once a week, or if the proposed charges for publication shall be deemed excessive by the Council, then the notice shall be printed and posted up in at least five conspicuous places in the town for three weeks before the day of sale, and no other notice shall be required. (e) The treasurer shall continue to receive such taxes as are tendered, with penalties and proportionate cost of giving notice, up to the time at which the property chargeable therewith is offered for sale. (f) On the day of the sale the treasurer shall, at the time and place designated in his notice, offer for sale so much of the real estate advertised or posted in the name of each delinquent tax payer, as shall be necessary to pay the taxes, penalties and costs due from him, and shall continue the sale from day to day until all the taxes are paid, or until each piece of property has been offered at least once. (g) The person who offers to pay the taxes, penalties and costs due from the owner of any piece or pieces of property for the smallest portion of the same shall be considered the purchaser. If no person bids for a less quantity than the whole, then the whole shall be offered. (h) If after all the parcels have been offered, any remain unsold for want of bidders, the treasurer shall adjourn the sale to some day not exceeding two weeks from the day of adjournment, and shall post notices thereof in at least five conspicuous places in the town; but no further advertisement shall be necessary. (i) On the day fixed for re-opening the sale, the same proceedings shall be had as at the previous sale, and the sale shall be adjourned from day to day until all parcels have been again offered at least once; and any taxes then remaining unpaid, with penalties and costs, shall be extended upon the tax books, and shall be collectible by sale at the tax sale of the ensuing year or years.

Tax to be  
levied.

18. (a) The purchaser at a tax sale shall pay forthwith to the treasurer the amount of taxes, penalties and costs. The treasurer shall sign and deliver to the purchaser a certificate of