

is holding real estate under the orders of a court which has jurisdiction thereover, the permission of such court must be first obtained before such real estate may be sold for taxes, and said court shall in every reasonable way expedite the payment of such taxes, or the sale of such real estate therefor.

158. The said Treasurer shall, at the expiration of term of office, make a full settlement with the Mayor and City Council of all taxes placed in his hands for collection, and all erroneous and insolvent tax bills for which he shall claim a credit shall be presented to said Mayor and City Council before or at the time above specified for said final settlement, and in no case shall said Mayor and City Council allow a credit for erroneous or insolvent tax bills unless satisfactory proof be produced, under oath, that said bills cannot be collected; and the said Treasurer is required to enforce payment of all taxes by sale, as herein provided, of all property upon which taxes are in arrear, as soon as he is empowered so to do, and at the expiration of his term of office he is directed and required to deliver to his successor in office all balances of taxes due upon the levies for which he is charged and all moneys in his hands received for account of said city, and also to deliver to his successor all proceedings had for the enforcement of the payment of said taxes, and the said successor, upon the delivery to him of the bills aforesaid, is empowered and required to collect and enforce the payment of said taxes as hereinbefore provided, and in all cases where a treasurer has taken steps for the enforcement of the payment of said taxes, and his term of office shall expire before the collection of said taxes or before said proceedings are completed, his successor is empowered and required to continue and complete said proceedings for the enforcement of the payment of said taxes, and to collect the same, and shall receive the commission allowed upon delinquent taxes, and is hereby clothed with all the power and authority in law had by the retired treasurer during his term of office for the purposes aforesaid.

Treasurer shall, at expiration of his term, make full settlement with Mayor and Council.

Empowered to enforce payment of all taxes by sale, etc.

Sec. 158A. The Mayor and City Council shall annually, before the last day of April, levy such sum as they may deem sufficient to meet the running expenses of the city for the current fiscal year, and any additional sum necessary to pay interest on the debt or any other outstanding obligation of the city. They shall in no year contract a floating debt of more than one thousand dollars in excess of the levy for that year, and at no time shall the aggregate sum of said floating debt

Annual levy of sum necessary to meet expenses of the city.

Floating debt.