

taxes; provided, they shall not bid a greater sum than the approximate amount of the taxes in arrears upon said property, with interest, costs and expenses of sale, and to sell and convey or lease the same as in the judgment and discretion of said Commissioners shall be best for the interest of the town.

20M. Any sale of lands by said treasurer when the owners are described as heirs of a named person shall pass the title as fully as if such heirs were each named in the proceedings by his or their proper names, and if the purchaser of any real estate sold by the said treasurer for the payment of taxes shall die without having secured a deed therefor, the treasurer may convey the real estate aforesaid to the heirs' devisees or assigns of the purchaser.

Heirs of a married person.

20N. The treasurer shall be entitled to receive a commission of five per centum on the amount of all sales by him in pursuance with the provisions of this Act, to be computed and charged as part of the expense of said sale, and also an allowance, to be taxed proportionately amongst the delinquents, for all costs and expenses incurred by him in preparing and publishing the notices required hereunder; but if before a sale, but after advertisement as aforesaid, the taxes, interest and expenses chargeable to any property are paid, then the said treasurer shall be entitled to collect only a commission of two per cent. on the amount of such taxes, interest and expenses as part of the expense of collecting the same.

Commission on sales.

20O. The real estate of a delinquent taxpayer may be sold for the payment of town taxes, whether there be personal property or not.

Real estate of delinquent taxpayers.

20P. The said treasurer shall, at the expiration of his term of office, make a full settlement with the said Town Commissioners of all taxes then remaining in his hands for collection, and all erroneous and insolvent tax bills for which he shall claim a credit shall be presented to the said Commissioners before or at the time above specified for final settlement and not afterwards, and in no case shall said Commissioners 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 the sale as herein provided for all property upon which taxes are in arrears 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 also

To make a full settlement.