

sum greater approximately than the taxes in arrears upon said property, and the interest and expenses of said sale and costs, and to sell and convey or lease the same, as in their judgment and discretion shall be deemed best for the interest of the City. Any sale of lands by the City Treasurer when the owners are described as the heirs of a named person, shall pass the title as fully as if such heirs were named in the proceedings by his or their proper name; and if the purchaser of any real estate sold by the City Treasurer for the payment of taxes shall die without having secured a deed therefor, the City Treasurer may convey the said real estate to the heirs, devisees or assignees of the purchaser.

1916, ch. 680, sec. 318.

313. The said Treasurer shall be entitled to receive a commission of 5 per cent. on the amount of all sales made by him in pursuance of the provisions of this Act, to be computed and charged as part of the expenses of such sale, and 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 receive a commission of 2 per cent. on the amount of such taxes, interest and costs as a part of the expenses of collecting the same.

1916, ch. 680, sec. 319.

314. The real estate of a delinquent taxpayer may be sold to pay City taxes whether there be personal property or not, and the real estate, the legal title of which is in a trustee or trustees, shall be liable to sale for arrears of taxes in the same manner as is other property not so held; but where any trustee 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.

1916, ch. 680, sec. 320.

315. The said City Treasurer shall, at the expiration of his term of office, make a full statement unto and 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 monies 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