

1906, ch. 171, sec. 62P. 1912, ch. 790, sec. 144.

214. Any sale of lands by the treasurer when the owners are described as the heirs of a named person shall pass the title as fully as if such heirs were each named in the proceedings by his other proper name; and if the purchaser of any real estate sold by the treasurer for the payment of taxes shall die without having procured a deed therefor the treasurer may convey the said real estate to the devisees or heirs of the purchaser.

1906, ch. 171, sec. 62Q. 1912, ch. 790, sec. 145.

215. On the first day of October, January and April succeeding a levy of taxes and oftener if the county commissioners require it, the treasurer shall make a sworn report of the receipts and disbursements of the public funds in his hands for the three preceding months, showing the sources of such receipts and the respective accounts for which such disbursements were made, and on the first day of July in each year he shall make a similar report covering the receipts and disbursements for the preceding year, which reports shall be delivered to the auditor of accounts, to be audited by him, as provided in the next succeeding sub-section.

1906, ch. 171, sec. 62R. 1912, ch. 790, sec. 146.

216. The Circuit Court for Montgomery County shall, on or before the first day of September in each year, appoint a competent person to audit the reports of the treasurer required by the preceding sub-section; the person so appointed shall be designated the auditor of accounts, and it shall be his duty immediately after said reports are delivered to him to make in duplicate a full and accurate audit of the same, with power to inquire into the statements and vouchers upon which it may be based. And one copy of said audit and his certificate of the correctness of the report and such comment or recommendation as he may deem proper shall be filed with the county commissioners not later than their second regular meeting in the month of October, January, April and July, and one copy thereof shall be recorded in the office of the clerk of the Circuit Court for Montgomery County, and said reports shall be published in full or in a condensed form, as the county commissioners may direct, in two newspapers published in said county, and the auditor of accounts shall receive a salary of one hundred dollars per year, to be paid quarterly by the county commissioners.

1906, ch. 171, sec. 62S. 1912, ch. 790, sec. 147.

217. The treasurer shall at the expiration of each year of his term of office make a full settlement with the county commissioners of all county 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 county commissioners before or at the time specified for said final settlement, and in no case shall said county commissioners allow a credit for erroneous or insolvent tax bills unless satisfactory proof be produced that said bills could not be collected, and the said treasurer is required to enforce the