

MONEYS; SURPLUS. IN THE FINAL RATIFICATION OF SAID SALES, THE COURT SHALL INCLUDE THEREIN AN ORDER REFERRING ALL PROCEEDINGS IN THE CASE TO THE REGULAR AUDITOR OF THE COURT FOR A STATEMENT OF ACCOUNTS AND DISTRIBUTION OF THE MONEYS TO THE PARTIES DULY ENTITLED TO THE SAME. THE AUDITOR, AFTER DEDUCTING THE TAXES, EXPENSES AND COSTS AND BEFORE HE SHALL MAKE SAID DISTRIBUTION, SHALL ASCERTAIN FROM THE COURT RECORDS AND THE CLAIMS FILED IN SAID PROCEEDINGS IF THERE ARE ANY CREDITORS OF SAID DELINQUENT TAXPAYERS AND DISTRIBUTE ANY SURPLUS TO SAID CREDITORS ACCORDING TO THE PRIORITY OF THEIR CLAIMS, AND THE BALANCE, IF ANY, SHALL BE DISTRIBUTED TO THE PERSON IN WHOSE NAME THE ASSESSMENT APPEARED, OR TO HIS HEIRS, AND SAID AUDITORS' REPORT SHALL BE RATIFIED AS ARE OTHER AUDITOR'S REPORTS IN A COURT OF EQUITY. UPON THE FINAL RATIFICATION OF SAID AUDITOR'S REPORT, SAID TREASURER SHALL IMMEDIATELY PAY OVER THE AMOUNTS TO THE PERSONS TO WHOM AUDITED, AND IN THE EVENT THAT NO HEIRS TO WHOM ANY SURPLUS MAY BE DISTRIBUTED CAN BE FOUND OR IN THE EVENT THAT THE PERSON, PERSONS OR CORPORATIONS TO WHOM SAID BALANCES ARE AUDITED CANNOT BE FOUND AFTER REASONABLE DILIGENT SEARCH, THE AMOUNT SHALL BE PAID TO THE COUNTY COMMISSIONERS OF CHARLES COUNTY FOR THE GENERAL FUNDS OF THE COUNTY.

D. PAYMENT OF AUDITED BALANCE; DISPOSITION OF UNCLAIMED BALANCES. THE COUNTY COMMISSIONERS OF CHARLES COUNTY ARE HEREBY AUTHORIZED, AFTER THE RECEIPT OF SUCH FUNDS, TO PAY OVER TO THE PERSON, PERSONS OR CORPORATION TO WHOM SUCH BALANCE MAY BE AUDITED SAID BALANCE SO AUDITED, BUT IF NO PERSON, PERSONS OR CORPORATION SHALL, WITHIN THE PERIOD OF FIVE (5) YEARS FROM THE DATE OF THE FINAL RATIFICATION OF SUCH AUDITOR'S REPORT, ESTABLISH ITS CLAIM BY GOOD AND SUFFICIENT LEGAL PROOF, SAID BALANCES SHALL BE DECLARED AND CONSIDERED AS FORFEITED ABSOLUTELY TO THE COUNTY.

E. DISPOSITION OF UNCLAIMED SURPLUS FUNDS FROM PRIOR TAX SALES. THE TREASURER OF CHARLES COUNTY IS AUTHORIZED AND EMPOWERED, UPON THE PASSAGE OF THIS CHAPTER, TO TURN OVER TO THE COUNTY COMMISSIONERS OF CHARLES COUNTY ALL SURPLUS FUNDS IN HIS POSSESSION WHICH HAVE ACCUMULATED OVER A PERIOD OF YEARS, REPRESENTING THE SURPLUS FROM PREVIOUS TAX SALES UNCLAIMED BY THE PARTIES ENTITLED THERETO. THE COUNTY COMMISSIONERS SHALL APPLY SUCH FUNDS SO RECEIVED TO THE GENERAL FUNDS OF THE COUNTY; SUBJECT, HOWEVER, TO THE CLAIMS OF ANY PERSON, PERSONS OR CORPORATION TO SAID BALANCE WITHIN THE PERIOD HEREINBEFORE SET FORTH.

F. DUTIES OF OFFICERS AND CLERKS CONTINUED. IT SHALL BE THE DUTY OF THE CLERK OF THE COUNTY COMMISSIONERS, THE CLERK