

with interest at the rate of fifteen per centum per annum from the date of the sale, and all proper costs incurred, including a reasonable compensation for counsel fees, not exceeding twenty-five dollars, to be fixed by the court, or by agreement of the collector and the person interested therein.

118. When the time for redeeming the property shall have expired and the same has not been redeemed the said official shall, by a good and sufficient deed, executed and acknowledged according to law, convey the property sold, if the purchase money has been paid and the court has confirmed such sale, unto the purchaser or purchasers thereof, their heirs or assigns. If the treasurer and collector who made the sale be dead or out of office when the time for conveying the property has arrived, his successor then in office may convey the same.

119. The treasurer and collector, in the case of State taxes, shall make application to the County Commissioners for an allowance for all just claims, for insolvents, and removals, and he shall append thereto his affidavit, made before the said commissioners, that he has not received and cannot collect any of the moneys for which such allowances are asked, and the president of the Board of County Commissioners is hereby authorized to administer such oath. Upon the presentation of said application and affidavit, with the certificate of the County Commissioners, appended to or endorsed thereon, setting forth that they believe the allowances claimed to be just, the Comptroller of the State shall make the allowances asked for, and the County Commissioners shall likewise, in the case of county taxes, make all just allowances for insolvents and removals, upon being satisfied of the justice thereof.

120. On the first day of October, January and April succeeding a levy of taxes, and oftener if the County Commissioners require it, the said official shall make to said commissioners a sworn report of the receipts and disbursements of the public moneys and 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.

120A. The said treasurer and collector 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, as far as said taxes have been collected, 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,