

proximate amount of the taxes in arrears upon said property, with the 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.

103. Any sale of lands by said 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 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.

104. The treasurer shall be entitled to receive a commission of five per centum on the amount of all sales made by him in pursuance of the provisions of this Act to be computed and charged as a 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 a part of the expense of collecting the same.

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

106. 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 said commissioners before or at the time above specified for said 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, of 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 deliver to him all proceedings had for the enforce-