

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.

Section 319. 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.

Section 320. 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 taxes, and the said successor; upon delivery to him of the bills aforesaid, is empowered and required to collect and enforce the payment of said taxes as hereinbefore provided, and in all cases where a city treasurer has taken steps for the enforcement of the payment of said taxes, and his term of office shall expire before the collection of said taxes or before said proceedings are completed, his successor is empowered and required to continue and complete said proceedings for the enforcement of the payment of said taxes, and to collect the same, and shall receive the commission