

shall disburse all said moneys under the provisions of the law and under the order of the Commissioners of Hurlock, with full power to enforce the payment of same by sale or otherwise, and to convey the title of any real or personal estate sold by him or her for the payment of town taxes or any other taxes which may be placed in his or her hands for collection; it shall be the duty of said clerk to keep a full and a fair cash account, showing all sums of money received by him or her, so as to indicate the source, whence the same was received, respectively. The said clerk shall give bond as treasurer in such sum as the Commissioners may deem proper, and shall pay out the money that shall come into his or her hands as such treasurer, only on the order of said Commissioners, which order shall be recorded among the minutes of proceedings.

Section 336. All taxes levied by the Commissioners of Hurlock shall, from the time they are levied, by liens on the real estate of the party, parties or body corporate, indebted for such taxes, and on the personal estate thereof, so long as the personal estate remains in the taxpayer's possession, and all real estate shall be liable for taxes assessed against the same, without reference to the name of the person to whom the same shall have been assessed; and the sale thereof made for taxes as provided by law, shall pass the title thereto as effectually as if the same had been assessed to the real owner thereof at the time of the sale, who shall, for all purposes be considered the party indebted.

Section 337. When the time for redeeming the property shall have expired and the same has not been redeemed, the said clerk 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 if the Court has finally ratified such sale, unto the purchaser or purchasers thereof, their heirs or assigns; and if the clerk who made the sale, be dead or out of office when the time for conveying the property has arrived, his or her successor then in office shall convey the same.

Section 338. Every tax deed shall contain the name of the former owners of the property it conveys, and the clerk of the Circuit Court, in whose office the same may be recorded shall index it, not only in the name of the grantor and grantee but also in the name or names of and as from the former owner or owners to the grantee.

Section 339. The Commissioners of Hurlock be and they are hereby authorized and empowered in their discretion, to purchase any property offered for sale for the payment of taxes,