

(a) Owners as heirs. Any sale of land by the Treasurer or Collector, where the owners are described as the heirs of a named person, or as trustees, cestuis que trustent or co-owners with non-resident persons, partnerships or corporations, shall pass the title as fully as if [such] THE heirs, trustees, cestuis que trustent or co-owners were each named in the proceedings by his or their proper name.

(b) Death of purchaser. If the purchaser of any real estate sold by the Treasurer or Collector for the payment of taxes [shall die] DIES without having received a deed [therefor] FOR IT, the Treasurer or Collector may convey the real estate so sold to the heirs, devisees or assignees of the [said] purchaser. (1957 Code, sec. 708. 1945, ch. 368, sec. 805H.)

36-11. Same; collection of town taxes.

(a) Notice to town. [At least sixty days before the first day of November of] ON OR BEFORE SEPTEMBER 1 OF each year the Treasurer or Collector shall notify the person charged with the collection of taxes [of] IN any municipal corporation in Washington County in which the property to be sold is situated, of his intention to hold a tax sale of property upon which taxes are in arrears and [stating] SHALL STATE the time and place of sale. Each of the [said] persons charged with the collection of taxes of any municipal corporation in Washington County in which the property to be sold is situated [shall], not later than [thirty] 30 days after the receipt of [said] THE notice from the Treasurer or Collector certified to the Treasurer or Collector, SHALL SUBMIT a statement of all taxes then due to it. [Said] THE statement shall be in [such] WHATEVER form and [shall] contain [such] WHATEVER information [as] the Treasurer or Collector [may require] REQUIRES.

(b) Certification of taxes. [The Treasurer or Collector in] IN carrying out the provisions of Sections 36-4 - 36-20, THE TREASURER OR COLLECTOR [shall be] ARE entitled conclusively to presume that the taxes certified to him by [said] THE persons charged with [the] THEIR collection [thereof,] constitute all the taxes due [said] THE municipal corporation [and the]. THE Treasurer or Collector [shall be] IS under no obligation with respect to any taxes not so certified [nor shall any]. ANY taxes not so certified DO NOT constitute a lien upon any property sold by the Treasurer or Collector under Sections 36-4 - 36-20.

(c) Payment to town. The [said] Treasurer or Collector, [shall] out of the proceeds of sale of any property sold as [aforesaid,] SPECIFIED AND after the payment of all expenses of sale, SHALL pay all taxes THAT ARE due and [owing as aforesaid, but if said] OWED. IF THE proceeds of sale are insufficient to pay [said] THE taxes in full [then], after payment of State taxes, the balance shall be prorated among the other taxing authorities. (1957 Code, sec. 709. 1945, ch. 368, sec. 805-I.)