

for taxes I will say that section 51 Chapter 25 fully details what accounts should be charged to the Treasurer and what he should be credited with and says among the items with which he should be charged "with the amount paid by the County for advertising lands" and among the items with which he should be credited, with the amount of delinquent taxes ----- bid off for the County together with the cost of advertising the same for sale.

It is evident from this language that the Legislature supposed that the County would pay in advance the fees for advertising provided by Statute and that this should be charged in mass to the Treasurer and in small items to the property on the roll and that the Treasurer would collect it all back by the sale of land except that land bid in for the County and that this should be credited to him. If the amounts placed upon the tax-roll as stated in your question "were paid by the County" then the same should be charged to the Treasurer and if any part of advertised lands were bid off by the County he should be credited with that portion of them which was at the sale by him bid off for the County.

Respectfully yours S. M. Allen Esq Attorney-
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