§ 138. Sale and disposition of property. 1. If within a year after wrecked property shall have been saved, no person shall have appeared to claim the same, or if the salvage and expenses on such property shall not have been paid within three months after the same shall have been adjusted, or an action for the recovery of the property shall have been commenced, the officer in whose custody the property shall be shall sell the same at public auction, and pay the proceeds of such sale, deducting salvage and expenses, to the state comptroller pursuant to the provisions of section thirteen hundred seven of the abandoned property law for the benefit of the parties interested; but in no case shall any deduction of salvage and expenses be made unless the amount thereof shall have been adjusted upon due proof, by an order of such county or city court, a copy of which order and of the evidence in support thereof shall be transmitted by the court making it to the comptroller.

2. If the property has been sold as perishable, pursuant to the provisions of section one hundred thirty-one, the balance of the proceeds, after deducting the salvage and expenses as adjusted, shall be paid by the county treasurer to the state comptroller as provided in section thirteen hundred seven of the abandoned property law.