

43c. When any real estate shall be sold under the provisions of the preceding section for taxes the sale shall be reported to the Circuit Court for said county by the collector so making said sale, upon which report, if the Court shall find the proceedings regular and that the provisions of the law in reference thereto have been complied with, there shall be a brief order *nisi* passed and a copy thereof published, as in the case of judicial sale by trustees, and if no sufficient cause is shown to the contrary the sale shall be ratified by the Court. But if sufficient cause is shown to the contrary, in the judgment of said Court, said sale shall be set aside, in which case the collector shall proceed to a new sale of the property. Upon the ratification of such sale the collector shall convey to the purchaser the property purchased by him upon payment of the purchase price, and the costs of such deed by the purchaser; and the bond of the collectors shall be liable for the money paid by the purchaser in event of the sale not being ratified, with interest and for all costs and expenses accruing from such sale. The collector shall retain out of the proceeds of the sale when ratified the amount of the taxes and interest thereon, and the costs of the levy, sale and of the report and proceedings thereon, and said collector shall pay over any excess to the owner of the property thus sold. No such sale shall be set aside if the provisions of the law shall appear to have been substantially complied with, and the burden of the proof shall be on the exceptant thereto.

43d. The collectors shall be entitled to the following fees for levying upon property to enforce payment for taxes if the property be sold: The collector shall receive five per centum on the gross amount of the sale together with his expenses as aforesaid, but if the amount be paid without sale he shall receive three per centum on the amount collected and his expenses as aforesaid to be paid by the party paying, who shall be entitled to an itemized bill, and if any collector or any clerk, agent or deputy of such collector shall ask, demand or receive any greater costs for fees than are allowed by the provisions of this section, or shall receive any pay or commission for or on account of any advertising, printing or surveying, or any contract therefor, or for anything which may be done under the provisions of any of the sections of this sub-title of this article, or shall for himself or any other person discount or buy or receive for less than its face and real value any claim against said county or certificate of indebtedness issued thereby, the person so offending shall be deemed guilty of a misdemeanor, and upon indictment and conviction shall pay a fine of not less than one hundred dollars nor more than five hundred dollars for each