

have been complied with, the sale shall be ratified. Upon the ratification of such sale the Treasurer shall convey to the purchaser the property purchased by him, upon payment of the costs of such deed by the purchaser; and the bond of the Treasurer shall be liable for the money paid by the purchaser in the event of the sale not being ratified, and for all moneys accruing from such sale. The Treasurer shall retain out of the proceeds of the sale the amount of taxes and interest thereon, and costs of notice, levy, sale, and report thereof to the court, and pay over any excess to the owner of the property thus sold; and in all cases of the sale of real estate under said section, the owner thereof prior to the sale may redeem the same at any time within two years by repayment to the purchaser thereof the amount paid by him, with interest thereon, at the rate of ten per centum per annum from the day of sale, and the costs of recording the deed from the Treasurer.

Balto. Co. v. Hunter, 141 Md. 133.

P. L. L. (1888), Art. 3, sec. 51. 1878. ch. 94. B. Co. C. (1908), sec. 90. 1916, sec. 150. 1928, sec. 162.

162. The Treasurer shall be entitled to the following fees for levying upon property to enforce payment of taxes: For summoning and swearing two appraisers and making out a schedule, two dollars and fifty cents, and the appraisers shall be entitled to fifty cents each; if the property be sold, the Treasurer shall receive five per cent. on the gross amount of sales, with such expenses as may be incurred in printing and advertising; but if the amount due shall be paid without sale, he shall receive four per cent. on the amount collected, with such expenses as may have been incurred in making levy, printing and advertising; and in all cases the party paying shall be entitled to an itemized bill; and if the Treasurer, or any clerk, agent or deputy of such Treasurer shall ask, demand or receive any greater costs and fees than are allowed by the provisions of this section, or shall receive any pay or commission for on account of any advertising or contract therefor which may be done under the provisions of this section, or shall for himself or other person, discount or buy for less than its face or real value any claim against the county, 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 or more than five hundred dollars, one-half to go to the informer. In case the Treasurer shall be directed by the County Commissioners to bring suit for the collection of taxes due the State or County, he shall add to the tax bill of the delinquent taxpayer 10 per cent. of the amount of such bill for attorney's fees and said fees shall, when collected, be paid by him to the attorney bringing suit.

1920, ch. 8, sec. 1. B. Co. C. (1928), sec. 163.

163. The Treasurer of Baltimore County shall collect and hold in the same manner in which he holds the other public funds of Baltimore County all the fees and commissions hereafter collected by the Treasurer