

bounds be necessary, nor shall a greater sum than four dollars be paid for any newspaper advertisement thereof.

1884, ch. 462

**231.** 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 treasurer, upon which report, if the court shall find the proceedings regular, and that the provisions of law in relation thereto have been complied with, there shall be a brief order *nisi* passed, and a copy thereof published, as in case of judicial sales by trustees; and if no sufficient cause be shown to the contrary, the sale shall be ratified by said court; but if sufficient cause be shown to the contrary in the judgment of said court, said sale shall be set aside; in which case the treasurer shall proceed to a new sale of the property; 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 so ratified, with interest, and for all costs and expenses accruing from such sale. The treasurer shall retain out of the proceeds of the sale, when ratified, the amount of taxes and interest thereon, and costs of notices, levy, sale, and of the report thereof to the court, and shall pay over any excess to the owner of the property thus sold. No such sale shall be set aside if the provisions of law shall appear to have been substantially complied with, and the burden of proof shall be on the exceptant thereto.

*Ibid.*

**232.** The treasurer shall be entitled to the following fees for levying upon property to enforce payment of taxes: If the property be sold the treasurer shall receive five per cent. on the gross amount of sales, with his expenses as aforesaid, but if the amount due be paid without sale he shall receive three per cent. 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 the treasurer, or any clerk, agent or deputy of such treasurer, shall ask, demand or receive any greater costs or fees than