

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 costs of such deed by the purchaser, and the bond of the collector 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 collector 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 if 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 the law shall appear to have been substantially complied with, and the burden of the proof shall be on the exceptant thereto.

43D. The collector shall be entitled to the following fees for levying upon property to enforce payment of taxes: if the property be sold, the collector shall receive five per cent. on the gross amount of the sale, with his expense 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 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 nor more than five hundred dollars for each and every such offense, one-half to go to the informer and the other half to the school fund of said county.

43E. It shall be the duty of the collectors in their visits to the different election districts of the respective collection districts of the county for the purpose of collecting and receiving the State and county taxes, and at all other times, to inform themselves by all lawful means of all property, stock or investments in said county liable to taxation, and not included in the last revised list of assessments, and of all buildings and improvements and of all property created or acquired since said revised assessment, and shall value the same at the full cash