

thereon according to law, and the cost of proceedings; but such sale shall not be set aside if the provisions of law appear to have been substantially complied with, and the burden of proof shall be on the exceptant to show the same to be invalid.

224. That whenever real estate shall be sold by the tax collectors, the owner thereof, prior to the sale, may redeem the same by paying into court to be paid to the purchaser thereof within the period of two years from the date of such sale, the amount of the purchase money and all subsequent taxes paid by the purchaser, with interest thereon at the rate of ten per centum per annum, from the date of sale and the date of the payment of such taxes respectively and such sum as shall have been expended in the insurance, or necessary repairs and care of said property by the purchaser if any has been made.

Owner may redeem property.

125. That after the expiration of two years from the date of such sale (provided the same shall have been ratified by the court) the tax collectors selling the same shall, by a good and sufficient deed, to be executed and acknowledged according to law, convey to the purchaser or purchasers the parcels of land in their respective districts so sold; and if the collector making any of such sales shall die, remove from the county or cease to be a collector by reason of the expiration of his term of office, or for any cause, his successor in office shall execute said deed as fully and effectually as the collector making the sale might or could have done, or in the event there be no collector the court shall appoint some one to convey the same.

Execute deed for property sold.

226. That the County Commissioners of Montgomery County be, and they are hereby authorized and empowered to purchase any property offered for sale for the payment of taxes, provided they shall not bid a sum greater than the taxes in arrear upon said property and the interest and expenses of sale and costs and fees, and to sell or lease the same as in their judgment and discretion shall be deemed best for the interest of the county; provided said property shall not be retained longer than three years and must then be sold.

County Commissioners. Authorized to bid in.

227. That where any taxpayer is assessed with personal property alone, the several tax collectors may, in their discretion, levy upon and sell the same for taxes due and in arrear at any time after the first day of January in any year after levy and advertisement as now provided by law.