

urer paid on said rejected sale, and all taxes assessed on said real estate and paid by the purchaser after said sale and all costs and expenses properly incurred under said sale and in said court, with interest on all such sums from the time of payment; and if the purchaser has not paid the purchase money or costs or any subsequent taxes, said proceeds shall be applied to the payment of taxes for which said property may have been sold, and all subsequent taxes due thereon and in arrear, with interest on the same according to law, and also the costs of the proceedings; but said sale shall not be set aside if the provisions of the law shall appear to have been substantially complied with, and the burden of proof shall be on the exceptant to show the same to be invalid; and when any sale shall have been finally ratified by the court, as herein provided, the order of ratification shall be conclusive as to the regularity of the treasurer's proceedings therein and of said sale, and shall not be open to inquiry except in case of fraud or collusion in said proceedings and sale on the part of or between the treasurer and the purchaser.

1908, ch. 341, sec. 115C (p. 748). 1910, ch. 762, sec. 115C (p. 787).
1914, ch. 834, sec. 115C.

175. All State and county taxes levied in said county by the County Commissioners thereof shall, from the time they are levied, be liens on the real estate of the party, parties, or body corporate, indebted for such taxes, and on the personal estate thereof, so long as the personal estate remains in the taxpayer's possession, and all real estate shall be liable for taxes assessed against the same, without reference to the name of the person to whom the same shall have been assessed; and the sale thereof made for taxes as provided by law, shall pass the title thereto as effectually as if the same had been assessed to the real owner thereof at the time of the sale, who shall, for all purposes, be considered the party indebted.

1908, ch. 341, sec. 116 (p. 748). 1910, ch. 762, sec. 116 (p. 787).
1914, ch. 834, sec. 116.

176. Whenever any real estate shall be sold for taxes, the owner thereof or any person having any interest in the same, prior to the sale, his heirs, personal representatives or assigns, or his, her or their agent or attorneys, or any mortgagees, or other lien holders, may redeem the same by paying into said court, within the period of twelve calendar months from the date of the sale, for the purchaser, the amount of the purchase money, with interest at the rate of fifteen per centum per annum, from the date of the sales and all proper costs incurred, including a reasonable compensation for counsel fees, not exceeding twenty dollars, to be fixed by the court, or by agreement of the treasurer and the person interested therein.

1910, ch. 762, sec. 116A (p. 787). 1914, ch. 834, sec. 116A.

177. When the time for redeeming the property shall have expired and the same has not been redeemed, the said treasurer shall, by a good and