

case the said Treasurer shall within thirty days proceed to a new sale of the said property and bring the proceeds into Court, out of which the purchaser shall be repaid the purchase money paid by him to the Treasurer on said rejected sale, and all taxes assessed on said property and paid by the purchaser since said sale, and all costs and expenses properly incurred 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 the subsequent taxes, said proceeds shall be applied to the payment of the taxes for which said property may have been sold, and all subsequent taxes thereon then in arrear, with interest on the same according to law, and the cost of proceedings, but such 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 with reference to any sale or sales not ratified and confirmed by the said order, and for the purpose of making a just distribution of the proceeds of any sale ratified and confirmed, the said Court may pass all such other or subsequent orders as may be just and equitable, and shall have as full and complete jurisdiction as though it were sitting as a Court of Equity, to pass all such orders as shall seem just and equitable for the purpose of advancing the remedy proposed, and the aim and purpose of this article and of doing full and complete justice to all parties interested, according to the equity of the matter, and after one year from the final ratification thereof, no sale of real estate made for taxes shall be set aside for any cause.

1916, ch. 680, sec. 315.

310. Whenever real estate shall be sold by the Treasurer, 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 twelve calendar months from 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 15 per cent. per annum from the date of the sale, and the date of such payment of taxes respectively.

1916, ch. 680, sec. 316.

311. After the expiration of twelve calendar months from the date of such sale, provided the same has been finally ratified by the Court, the City Treasurer then in office shall by a good and sufficient deed, to be executed and acknowledged according to law, convey to the purchaser or purchasers the parcel of land sold to them, respectively, and the deed of the successor in office of the City Treasurer, who made such sale, shall be as good and valid in law as though it had been executed and delivered by the said last named City Treasurer.

1916, ch. 680, sec. 317.

312. The Mayor and City Council of Havre de Grace are hereby authorized and empowered, in their discretion, to purchase any property offered for sale for the payment of taxes; provided they shall not bid a