

treasurer on said rejected sale, and all taxes assessed on said real estate and paid by the purchaser since said sale, 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 arrears, with interest on the same according to law; and no sale made under the provisions of this Act 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 to show the same to be invalid.

1906, ch. 171, sec. 62M. 1912, ch. 790, sec. 141.

**211.** Whenever any 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 two years from the date of such sale, the amount of the purchase money and all subsequent taxes paid by the purchaser, and such sums as may have been expended in the insurance and necessary repairs and care of said property by the purchaser, if any has been made, with interest thereon at the rate of ten per centum per annum from the date of sale and the date of payment of such taxes and expenditure, respectively; provided, that said purchaser shall file with the clerk of the Circuit Court of said county an itemized statement of the sums so expended and the date of such expenditure, verified by affidavit, and it shall be the duty of said clerk when and as the money is paid into court for the redemption of property as heretofore provided, to notify, by mail or otherwise, the purchaser of said property of such payment for purposes of redemption.

1906, ch. 171, sec. 62N. 1912, ch. 790, sec. 142.

**212.** After the expiration of two years from the date of such sale (provided the same shall have been ratified by the court), the treasurer shall, by a good and sufficient deed, to be executed and acknowledged according to law, and at the cost of the purchaser, convey to the purchaser or purchasers the parcels of land so sold; and if the treasurer making any of such sales shall die, remove from the county or cease to be treasurer by reason of the expiration of his term of office, or for any cause, the treasurer of said county then in office shall execute such deed as fully and effectually as the collector or treasurer making such sale might or could have done; or in the event that there be no treasurer the Circuit Court for Montgomery County shall appoint some person to convey the same.

See sec. 224.

1906, ch. 171, sec. 62-O. 1912, ch. 790, sec. 143.

**213.** The County Commissioners of Montgomery County are hereby authorized and empowered to purchase any real estate 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 interests of the county.