

shall be offered as a whole. If such property consists of a tract of land not subdivided into town lots, then only such portion thereof shall be sold (same to be determined before the sale and described in the advertisements) as, in the judgment of the Treasurer, shall be sufficient to pay the amount properly chargeable against the delinquent owner.

1914, ch. 351, sec. 18.

367. The purchaser at a tax sale shall pay forthwith to the Treasurer the amount of taxes, penalties and costs. The Treasurer shall sign and deliver to the purchaser a certificate of purchase designating the land sold and the amount paid therefor and stating that unless the property shall be redeemed within two years from the date of the sale, a deed will be given by the Mayor of the town. Such certificates shall be assignable, and an assignment thereof shall vest in the assignee all the right, title and interest of the original purchaser. The holder of any certificate shall have the right to pay all taxes, general or special, levied against the property after the date of sale. The said Treasurer shall, within thirty days after the close of the sales made and herein provided for, make a full report of the sales made by him to the Circuit Court of Montgomery County, setting forth his proceedings in the premises in detail, and showing to whom, and at what price such several parcels were severally sold, the amount of tax, the interest accrued, proportional cost of advertising such sale, and the cost and expenses of making and reporting said sales, including a reasonable counsel fee, and of the surplus fund in each instance; with such report he shall also file a copy of the printed and posted list aforesaid. The said court shall examine the said proceedings and if the same appear to be regular and the provisions of law in relation thereto to have been substantially complied with, shall order notice to be given by advertisement in such newspaper or newspapers as the court shall direct, warning all persons interested in the property sold to be and appear in said court by a certain day to be named in said order to show cause, if any they have, why said sale or sales should not be ratified and confirmed; and in those cases where no cause, or an insufficient cause, be shown against such ratification, the court shall, in one order, ratify and confirm the sale or sales so made and the purchaser or purchasers shall, on payment of the purchase money, have a good title to the property sold; but if good cause, in the judgment of the court, be shown in the premises in relation to any parcel of said land sold, the sale shall be set aside as to such parcel, in which case the Treasurer of said town shall, upon surrender of said tax certificate, repay the purchaser the money paid by him to the Treasurer on said rejected sale, and on all taxes assessed on said real estate and paid by the purchaser since said sale, and cost and expense properly incurred in said court, with interest on such sums from the time of payment, and said sale shall be cancelled upon the tax books; 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