

ested 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 piece or parcel of land sold, the said sale shall be set aside, as to such piece or parcel in which case the clerk and treasurer shall, within thirty days, proceed to a new sale of the property and bring the proceeds into court, out of which the purchaser shall be paid the purchase paid by him to the clerk and treasurer on said rejected sale, and all taxes assessed on said real estate and paid by the purchaser since said sale, and costs and expenses properly incurred in said court, with interest on such sums from the time of payment, and all sums expended by such purchaser for the necessary insurance, repair and preservation of the property so sold; and if the purchaser has not paid the purchase money, all the subsequent taxes, said payment shall be applied to the payment of the taxes for which said property may have been sold, and all taxes thereon then in arrears, with interest 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.

1906, ch. 795, sec. 16E. 1912, ch. 790, sec. 555.

931. Whenever real estate shall be sold by the clerk and treasurer, the owner thereof for whose delinquent taxes said property shall have been so sold, may at any time within two years from the date of such sale redeem the same by paying into court to be paid to the purchaser thereof 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 payment of such taxes, respectively, and such sums as shall have been expended in the insurance, necessary repairs and care of said property by the purchaser, if any has been made.

1906, ch. 795, sec. 16F. 1912, ch. 790, sec. 556.

932. After the expiration of two years, from the date of such sale, provided the same shall have been ratified by the court, the clerk and treasurer selling the same, or the clerk and treasurer then in office, shall by good and sufficient deed to be executed and acknowledged according to law, convey to the purchaser or purchasers the pieces or parcels of land so sold, and in the event that there be no clerk and treasurer, or for any reason he cannot or does not make such conveyances, said court shall appoint some one to make such conveyance in his place.

1906, ch. 795, sec. 17. 1912, ch. 790, sec. 557.

933. If any person or persons, body corporate or bodies corporate shall be assessed with personal property only upon which taxes shall not