if the same appear to be regular and the provisions of the law in relation thereto have been complied with, shall order notice be given by advertisement 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 such sale should not be ratified and confirmed, and after hearing the objections, if any, the Court, in its discretion shall in one order ratify and confirm all sales so made, and then entitled to be ratified and confirmed, and the purchaser or purchasers thereof shall on payment of the purchase money, have a good title to the real estate sold, but if in the judgment of the Court, good cause be shown against the ratification of the sale of any parcel of land or other real estate so sold the said sale shall be set aside as to such parcel or real estate in which case the said Treasurer, shall within thirty days proceed to a new sale of said real estate and bring the proceeds into Court, out of which shall be paid the purchase money paid to the Treasurer on said rejected sale, and all taxes assessed on said real estate since said sale, and all costs and expenses properly incurred in said Court, with interest on all such sums from time of payment; but such sale shall not be set aside if the provisions of the 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; 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 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.

1924, ch. 391, sec. 610D.

1011. Wherever real estate shall be sold by the Town Treasurer, the owner thereof prior to the sale, may redeem same by paying in to said Court to be paid to the purchaser thereof within the period of twelve calendar months from the date of such sale the amount of the purchase money, all subsequent taxes paid by the purchaser, and all Court costs, with interest thereon, at the rate of twenty per centum per annum from date of sale, and the date of the payment of such taxes and costs respectively. After the expiration of said period of twelve calendar months, provided the real estate has not been redeemed and the sale finally ratified and confirmed by the Court the Town Treasurer then in office shall, at the expense of the purchaser by a good and sufficient deed executed and acknowledged according to law, convey to the purchaser or purchasers the parcel or parcels of land sold by them respectively, and the deed of the successor in office of the Treasurer who made the sale shall be valid in law as though it had been executed and delivered by the said last named Treasurer.

1924, ch. 391, sec. 610E.

1012. The Commissioners of Upper Marlboro may purchase in their discretion any real estate for sale for the payment of taxes, provided they shall not bid a sum greater approximately than the taxes in arrears on said real estate and the interest and expense of sale and costs and may sell and