

time of payment; and if the purchaser has not paid the purchase money or the subsequent taxes, to apply the said proceeds to the payment of the taxes for which said real property may have been sold, and all subsequent taxes thereon then in arrears, with interest on the same, according to law, and the costs of the proceedings; but such sale shall not 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 exceptioner to show the same to be invalid under the law.

SEC. 2. Whenever real estate shall be sold by said collector, the owner thereof, prior to the sale, may redeem the same by paying into court, to be paid to the purchaser thereof within a period of twelve calendar months from the day of sale, an amount equal to the sum, with twenty-five per centum added thereto, of the purchase money, of all costs properly incurred by the said purchaser in securing the ratification of the said sale, and of all taxes assessed on said real estate and paid by said purchaser since said sale.

May redeem

SEC. 3. Whenever real estate or property of any description shall be exposed for sale by said Collector of Taxes for Somerset county under the provisions of the General Laws of this State, the State's Attorney for Somerset county may bid for and purchase the same at the sale thereof, for the use of the said county, if the said sale be for the collection of taxes, if, in his opinion, it shall be necessary and proper to do so for the protection of the interest of the said county; provided the sum bid shall, in no case, exceed the amount of the State and county taxes assessed thereon, and the costs and expenses of sale.

Purchase for use of county

SEC. 4. *And be it enacted*, That this act shall take effect from the date of its passage.

Effective.

Approved April 14, 1880.