

not before paid, have a good and indefeasible title to said property, free and clear of all prior incumbrances, and the collector shall convey the same to the purchaser; but if for good cause shown the court shall set aside the sale, the court may order a resale, unless all taxes and costs have been paid, in which case the court shall prescribe the conditions of the resale, so as to comply with the provisions of this act; 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 exceptants to show the same to be invalid under the law. Where, in any case, the delinquent's land is indivisible, the surveyor and appraisers shall report the fact, with the appraised value of the same at cash value, and the court shall order sale of the same in same manner as herein provided for divisible real estate, and the collector's deed shall have the same effect, provided the same sells for one-half of its appraised value at the sale thereof. In all cases of sales of real estate, the surplus, if any, shall be paid over to the delinquent or person entitled thereto, after deducting all taxes due and in arrears, and the costs of the sale and proceedings in court. Where there are life estates, life tenures or interests for term of years in real estate, and there is no personalty out of which taxes thereon belonging to the termor can be made, the collector shall report the facts to the court; and the court shall order the said life estate, life tenure or term of years, or so much thereof as may be necessary to pay the taxes and costs, to be sold, and the same proceedings shall then be had as in sales of other lands, and the proceeds from said sale be disposed of as in other cases of sales of real estate.

104. Whenever real estate shall be sold by a collector, as herein provided for, the owner thereof, prior to the sale, may redeem the same, by paying into court within a period of twelve calendar months from the day of sale, to be paid to the purchaser or his assigns, an amount equal to the sum of the purchase money, of all costs properly incurred by the purchaser or his assigns, in securing the ratification of the said sale, and of all taxes assessed on said real estate paid by said purchaser, or levied since said sale, with twenty-five per centum added thereto of the purchase money. When the prior owner shall have complied with the provisions of this section in redeeming real estate so sold, the purchaser shall convey at the cost of the prior owner, the real estate purchased, and which shall be clear of all liens or incumbrances against the purchaser or his assigns.

Redemption
of property
by prior
owner.