

tisement. published in such newspaper or newspapers as the Court shall direct, warning all persons interested in the property sold to be and appear by a certain day, in the said notice to be named, to show cause, if any they have, why said sale shall not be ratified and confirmed; and if no cause, or an insufficient cause be shown against said ratification, the said sale shall, by order of said court, be ratified and confirmed, and the purchaser shall, on payment of the purchase money, have a good title to the property sold; but if good cause, in the judgment of the said court, be shown in the premises, the said sale shall be set aside, in which case the said official shall proceed to a new sale of the property, and shall bring the proceeds into court, out of which the purchaser shall be repaid the purchase money, by him to said official paid, on said rejected sale, and all taxes assessed on said real estate and paid by the purchaser since said sale, and all costs and expenses properly incurred under said sale and in said court, with interest on all such sums, from the time of payment; and if the purchaser has not paid the purchase money, or costs or subsequent taxes, said proceeds shall be applied to the payment of the taxes for which said property may have been sold, and all subsequent taxes due thereon and in arrear, with interest on the same according to law, and the costs of the proceedings; but said sale shall not be set aside if the provisions of the law shall appear to have been substantially complied with, and the burden of proof shall be on the exceptant to show the same to be invalid.

116. All State and county taxes levied in said county by the County Commissioners thereof shall from the time they are levied be liens on the real estate of the party, parties or body corporate indebted for such taxes, and on the personal estate thereof, so long as the personal estate remains in the taxpayer's possession; and all real estate shall be liable for taxes assessed against the same, without reference to the name of the person to whom the same shall have been assessed; and the sale thereof made for taxes, as provided by law, shall pass the title thereto as effectually as if the same had been assessed to the real owner thereof at the time of the sale, who shall for all purposes be considered the party indebted.

117. Whenever any real estate shall be sold for taxes the owner thereof or any person having an interest in the same, prior to the sale, his heirs, personal representatives or assigns, or his, her or their agent or attorney or any mortgagee, or other lien holder may redeem the same by paying into said court, within the period of twelve calendar months from the date of the sale, for the purchaser, the amount of the purchase money,