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.

- Whenever real estate shall be sold by the registrar, the 80. owner thereof prior to the sale, may redeem same by paying into 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 fifteen per centum per annum from the 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 property has not been redeemed and the sale finally ratified and confirmed by the Court, the registrar 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 to them respectively; and the deed of the successor in office of the registrar who made the sale shall be valid in law as though it had been executed and delivered by the said last named registrar.
- 81. The Commissioners of Ellicott City may purchase, in their discretion, any property for sale for the payment of taxes, provided they shall not bid a sum greater approximately than the taxes in arrears on said property and the interest and expenses of sale and costs, and may sell and convey or lease the same, as in their judgment and discretion shall be deemed best for the interests of the city.
- 81-A. They shall elect at their first meeting, after having taken the oath of office, a registrar of said city, and shall fix and ascertain by ordinance his duties and compensation. Said registrar shall hold office at the pleasure of the said Commissioners of Ellicott City, and in case of a vacancy in the office of registrar, by death or otherwise, the said Commissioners shall elect some person to fill such vacancy, fixing and ascertaining by ordinance his duties and compensation.
- 81-B. The President of the Commissioners of Ellicott City may call upon any officer of the city entrusted with the receipt