

equitable for the purpose of advancing the remedy proposed, and the aim and purpose of this article and of doing full and complete justice to all parties interested, according to the equity of the matter, and after one year from the final ratification thereof, no sale of real estate made for taxes shall be set aside for any cause.

Section 315. Whenever real estate shall be sold by the Treasurer, the owner thereof prior to the sale, may redeem the same by paying into Court to be paid to the purchaser thereof within the period of twelve calendar months from date of such sale, the amount of the purchase money and all subsequent taxes paid by the purchaser, with interest thereon, at the rate of 15 per cent. per annum from the date of the sale, and the date of such payment of taxes respectively.

Section 316. After the expiration of twelve calendar months from the date of such sale, provided the same has been finally ratified by the Court, the City Treasurer then in office shall by a good and sufficient deed, to be executed and acknowledged according to law, convey to the purchaser or purchasers the parcel of land sold to them, respectively, and the deed of the successor in office of the City Treasurer, who made such sale, shall be as good and valid in law as though it had been executed and delivered by the said last named City Treasurer.

Section 317. The Mayor and City Council of Havre de Grace are hereby authorized and empowered, in their discretion, to purchase any property offered for sale for the payment of taxes; provided they shall not bid a sum greater approximately than the taxes in arrears upon said property, and the interest and expenses of said sale and costs, and to sell and convey or lease the same, as in their judgment and discretion shall be deemed best for the interest of the City. Any sale of lands by the City Treasurer when the owners are described as the heirs of a named person, shall pass the title as fully as if such heirs were named in the proceedings by his or their proper name; and if the purchaser of any real estate sold by the City Treasurer for the payment of taxes shall die without having secured a deed therefor, the City Treasurer may convey the said real estate to the heirs, devisees or assignees of the purchaser.

Section 318. The said Treasurer shall be entitled to receive a commission of 5 per cent. on the amount of all sales made by him in pursuance of the provisions of this Act, to be computed and charged as part of the expenses of such sale, and if