

said property since said sale, and all costs and expenses properly incurred in said Court, with interest on all such sums from the time of payment, but such sale shall not be set aside if the provisions of 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 other or subsequent orders as may be just and equitable.

201. When any lot, tract of land or parcel of ground in the said County shall be sold by reason of non-payment of the taxes due thereon, the owner, his or her heirs, or other person or persons (including the owner of a reversionary or remainderman's interest, mortgagee or any lienor) having an interest in the property prior to the sale, shall have power to redeem the same at any time within one year and a day from the day of sale, on paying or tendering in payment to the County Treasurer the whole amount of money received by such County Treasurer from the sale of the lot, tract of land or parcel of ground to be redeemed and all subsequent taxes and necessary expenses paid by the purchaser, with a penalty of interest thereon at the rate of one per cent per month or fraction thereof from the time of sale and from the time of subsequent expenditures, respectively, to the time of such tender; and the sums so paid shall be by the County Treasurer delivered or tendered to the purchaser, whose right in the property so purchased shall thenceforth cease and determine and the party redeeming, upon his application, shall be substituted in the place and stead of the tax-sale purchaser. Any excess of the proceeds of sale remaining in the hands of the County Treasurer after retaining the amounts allowed by law shall be paid to the owner of the property sold; and if the owner cannot, after reasonable effort, be found, or if such owner refuse to receive said balance, then the County Treasurer shall deposit the same under order of said Court in a bank for the benefit of such owner. And if a purchaser, upon redemption of the property sold, or upon the sale being set aside, cannot, after reasonable effort, be found, or if such purchaser refuse to receive the amount or fund tendered him, then the County Treasurer shall deposit the same under order of court in bank for the benefit of such purchaser.