

the contrary, in the judgment of said court, such sale shall be set aside and the treasurer shall thereupon, within thirty days, proceed to a new sale of the property. Upon final ratification of any such sale or sales, in either event, the treasurer shall convey to the purchaser the property purchased by the latter, upon the purchaser's payment of the costs of such deed, and the title to the purchaser, as thus conveyed, shall be good and marketable, subject only to the right of redemption of the former owner as hereinafter specified. No deed shall pass until the end of said redemption period, but the full amount of the purchase price, interest and prescribed costs shall be due and payable by the purchaser at the time of such sale or sales to him, nor shall any deed pass until and unless the purchaser pay also all taxes that may be due and payable as of the date of said deed. And the bond of the treasurer shall be liable for the money paid by the original purchaser in the event of the sale not being ratified, together with interest thereon from the date of the payment of the purchaser, and also for all costs and expenses accruing from such sale. The treasurer shall retain out of the proceeds of the sale, when ratified, the following items, namely: the amount of taxes and interest, the proportionate costs of advertising the sale and of the order nisi, the cost of which latter item shall be at the usual rate in judicial sales, the prescribed court costs, and the sum of \$3.00, which shall be in full to the treasurer for all services to him in each case in connection with the tax sale proceedings. After making said deductions, and none other, he shall pay over any excess to the owner of the property thus sold. No such sale shall be set aside if the provisions of the law have been substantially complied with, and the burden of proof shall be on the exceptants thereto.

496A. Whenever any real estate shall be sold by the treasurer the owner thereof prior to the day of sale may redeem the same by paying into court, to be paid the purchasers thereof within one year and one day from the date of such sale, the amount of the purchase money and all subsequent taxes paid by the purchaser, and such sums as may have been expended in the insurance and necessary repairs and care of said property by the purchaser, if any has been made with interest thereon at the rate of ten per centum per annum from the date of sale and the date of payment of such taxes and expenditures, respectively; provided, that said purchaser shall file with the clerk of the Circuit Court of said county an itemized state-