

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.

156H. If the property so sold shall not be redeemed at the expiration of one year and a day from the day of sale, provided the sale has been finally ratified, the County Treasurer making such sale, when required, and on payment of the full amount of the purchase money, shall execute, acknowledge and deliver a good and sufficient deed for the same to the purchaser, and such deed shall convey a fee simple title to the property; and the conveyance of the successor in office of the County Treasurer who made such sale shall be as valid to all intents and purposes as it would have been if made by the County Treasurer who made the sale, and in any case where a County Treasurer or his successor shall refuse to execute a deed for the conveyance of real estate sold and ratified, the Court ratifying such sale may appoint a special agent to execute such deed, upon application of the purchaser, and said agent shall act pursuant to said order; and the Court to whom the report is made shall have full power and authority in the same proceeding, on application by the County Treasurer or his successor, to compel the purchaser to comply with all or any of the terms of sale by process of attachment or other execution suited to the case, or the Court, upon such application, may direct the property purchased to be resold, at the risk of the purchaser, at such time and on such terms as the Court may direct and if the proceeds from the re-sale, after the payment of the expenses thereof and of all costs of the proceeding, shall not be equal to the