

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.

208. 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-half 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.

209. 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 trustee to execute such deed, upon application of the purchaser, and said trustee 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