

paid the purchase money or the subsequent taxes said proceeds shall be applied to the payment of the taxes for which said real property may have been sold, and all subsequent taxes thereon then in arrear, with interest on the same according to law and the cost of the proceedings; but such sale shall not be set aside if the provisions of law shall appear to have been substantially complied with; and the burden of proof shall be on the exceptant to show the same to be invalid.

90.

Every ~~collector~~ TREASURER making sale of property for the payment of taxes shall be entitled to charge as cost against the property sold all expenses incurred in the making thereof, including, but not limited to, Court costs, recording fees, newspaper advertising, surveys when necessary, posting fees, and mileage and an attorney's fee not exceeding twenty-five dollars (\$25.00) for the attorney to the **[tax collector]** *treasurer*, which fee shall include the preparation of the deed.

92.

Any sale of lands by **[a collector]** *the treasurer*, where the owners are described as the heirs of a named person, shall pass the title as fully as if such heirs were each named in the proceedings by his other proper name.

93.

Whenever real estate shall be sold by **[a collector]** *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 the date of such sale, the amount of the purchase money, with interest thereon at the rate of fifteen percent per annum from the date of the sale.

94.

If the purchaser of such real estate shall die without having procured a deed from the **[collector]** *treasurer*, the **[collector]** *treasurer* may convey the said real estate to the devisees or heirs of the purchaser.

95.

If lands shall be sold by **[a collector]** *the treasurer* for state, county or city taxes or special levies, and the **[collector]** *treasurer* shall die, remove or refuse to make a deed therefor, the court ratifying such sale may appoint a special agent to execute such deed, upon application by said purchaser, and may order said agent to execute said deed.

96.

(a) The **[said tax collector]** *treasurer*, or a bonded employee of his office, shall be required by the County Commissioners to sit in various parts of the County for the collection of State and County taxes, as a convenience to the residents of the several sections of the