

distribution of the proceeds of any sale THAT IS ratified and confirmed, the [said] Court may pass such other or subsequent orders that [may be] ARE just and equitable, and shall have as full and complete jurisdiction as though it were sitting as a Court of Equity. (1957 Code, sec. 704. 1945, ch. 368, sec. 805D.)

36-7. Same; conveyance to purchaser.

[After the expiration of twelve] TWELVE calendar months [from] AFTER the SALE date [of such sale, provided the same] IT has been [finally] ratified by the Court, the Treasurer or Collector then in office [shall], by good and sufficient deed duly executed and acknowledged according to law, SHALL convey to the purchaser or purchasers[,] the parcel or parcels of land sold to them respectively [and the]. THE deed of the successor in office of the Treasurer or Collector who made [such] THE sale shall be as good and valid in law as though it had been executed and delivered by the Treasurer or Collector [making said] WHO MADE THE sale. (1957 Code, sec. 705. 1945, ch. 368, sec. 805E.)

36-8. Same; redemption by owner.

(A) Whenever real estate is sold by the Treasurer or Collector, the owner, his or her heirs, or a person or corporation holding a lien against the property may redeem the property by paying into Court to be paid to the purchaser, within 12 calendar months from the date of sale, the amount of the purchase money and all subsequent taxes paid by the purchaser, with interest at the rate of 12 percent from the date of sale, and the date of payment of taxes, respectively[; provided that in the event].

(B) IF the redemption is made by a lien holder, the title to property reverts to the owner[,] AND TO his or her heirs, and not to the lien holder. (1957 Code, sec. 706. 1945, ch. 368, sec. 805F; 1980, ch. 213.)

36-9. Same; Commissioners may buy.

The County Commissioners [of Washington County are hereby authorized and empowered in their discretion to]:

(1) MAY purchase any property for sale for the payment of taxes; [provided they shall]

(2) MAY not bid a sum greater approximately than the taxes in arrears upon [said] THE property and the interest and expenses of sale and costs; and [to]

(3) MAY sell and convey or lease the [same,] PROPERTY as [in their judgment and discretion shall be deemed] THEY DEEM best for the interest of the County. (1957 Code, sec. 707. 1945, ch. 368, sec. 805G.)

36-10. Same; owners as heirs or trustees.