

owner thereof within two years from the day of its sale by payment to said treasurer for the use of the legal holder of said certificate of the amount of the purchase money therein named and interest at the rate of twelve per centum per annum thereon, then a deed in fee of such property which deed shall be received and held to be *prima facie* evidence of a good and perfect title in fee to the property so bought at any sale herein authorized; and in case of redemption as hereinbefore specified it shall be the duty of the treasurer immediately thereafter to give notice of such redemption to the purchaser in such certificate by letter mailed to him at the postoffice for such purpose to be designated in the said certificate.

Certificate
of sale.

116 E. The treasurer shall immediately after the conclusion of such annual sale, and not less than ten days prior to the day hereinbefore fixed for showing cause against the ratification thereof in respect to any parcel of land thereat sold, make and file full report to the circuit court of the county on the equity side thereof, setting forth his proceedings in the premises in detail, with copy of the printed list and notice aforesaid, and also showing to whom, at what price and for what sum of money actually received by him such several parcels were sold respectively, the amount of tax, of interest accrued, of penalties, of *pro rata* cost of advertising such sale, and of the surplus fund in each instance; if thereupon, on or before the day before specified for showing cause as aforesaid, any party in interest legally or equitably entitled to make objection shall come into court and in writing show cause against the ratification of the sale of any parcel, the court shall thereupon proceed in respect to such separate parcel or interest in all respects as now provided by law and the rules of practice of the court; but in respect of all parcels so reported sold, against ratification of the sale whereof no cause shall be shown as aforesaid, the said court shall forthwith proceed to consider and determine the same as in case of default to appear after summons duly served, and in one decree to ratify and confirm each and every such unopposed sales.

Report.

116 F. Any surplus of the purchase money left in the hands of the treasurer in case of sale of property whether personal or real, shall be held by him as treasurer of the county and as a "surplus fund," subject to payment to the owner or owners of the property sold upon demand in case of personal property, and in case of real property, upon demand after final ratification of such sale.

Surplus.

116 G. Taxes as the same shall be collected whether by voluntary or by enforced payment as hereinbefore provided, shall be credited and held *pro rata* to the credit of the respective appropriations of the year, and to interest and penalty account, and the treasurer shall each month make written report to the county