

estate in fee simple, free from all liens and incumbrances whatever, except liens for State, county or municipal taxes. Such deed shall be prima facie evidence in all courts that all the proceedings prior to its execution and delivery, including the assessment and levy of the taxes, were regularly and validly taken; that the land was subject to taxation; that the taxes had not been paid before the sale; that the property had not been redeemed, and that the deed vested in the grantee an absolute title, according to its tenor.

Property which cannot be sold for amount of taxes. (e.) If any piece of property cannot be sold for the amount of taxes, penalties and costs due from the person to whom it is assessed, the Town Clerk or Bailiff shall, if so directed by the Mayor, bid off the same for the town. In such case no certificate of sale shall be made, but if at any time thereafter any person shall pay to the town the amount of taxes, penalties and costs to date, together with all taxes, general or special, which may become due thereon after the date of sale, with interest at fifteen per cent. per annum, the treasurer shall give to such person a certificate similar to the certificate given to a purchaser at the tax sale, which shall entitle him to the same rights and privileges as if he had purchased the property at the tax sale.

Suit for recovery of property. (f.) If any person claiming title under a tax deed made as hereinbefore provided shall be defeated in any suit or proceeding by or against him for the recovery of the land purporting to be conveyed by such tax deed, the successful claimant shall be adjudged to pay him the full amount paid by the purchaser at a tax sale, with interest at the rate of fifteen per centum per annum on the total amount thus made, also to the amount of all taxes and assessments, State, county and municipal, general or special, paid by the purchaser, his heirs or assigns, after the date of the certificate of purchase, and interest thereon at six per centum per annum. This judgment shall be a lien on the land in controversy.

Shall notify Clerk of Circuit Court. (g) Within ten days after the date a piece of property has been sold for delinquent taxes it shall be the duty of the treasurer to notify in writing under the seal of the corporation, the Clerk of the Circuit Court of the county wherein the property is located, the fact of the sale, giving name of the person in whose name it is assessed, name of purchaser, description of the property sold by lot and block, date of sale and amount for which sold. The said clerk of the Circuit Court shall make record and index of the same in the general land records of the county. The fee for