appear to be substantially complied with and the burden of

proof shall be on the exceptant to show the same to be invalid; and with reference to any sale or sales not ratified by the said order 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 applicable, and shall have a full and complete jurisdiction as ourt to have complete though it were sitting as a court of equity, to pass all such orders as shall seem just and equitable for the purpose of advancing the remedy proposed and the aim and purpose of this Act, and of doing full and complete justice to all parties inter-

ested according to the equity of the matter.

jurisdiction.

Treasurer to have au-thority.

20I. If for any reason payment of taxes levied is not enforced by the sale of the property on the first Monday of December next succeeding the date of the levy, then and in that case the treasurer shall have the authority at any time thereafter, upon the order of the Town Commissioners, to enforce the payment thereof by sale of the property by making up a similar list and giving similar notices to those required by Sections 20G and 20H, and he shall report such sales and they shall be acted upon by the court in the manner prescribed by said sections.

Can redeem taxes.

20J. Whenever real estate shall be sold by the said treasurer, the owner thereof or any one interested therein, prior to the sale, may redeem the same by paying into court to be paid to estate sold for the purchaser thereof within the period of six calendar months from the date of the ratification of such sale, the amount of purchase money and all subsequent taxes paid by the purchaser, with interest thereon at the rate of ten per cent. per annum from the date of sale and the date of such payment of taxes respectively.

Good and sufficient deed.

20K. After the expiration of six calendar months from the date of the ratification of each of such sales, the treasurer then in office shall, by a good and sufficient deed to be executed and acknowledged according to law, convey to the purchaser or purchasers of the parcels of land sold to them respectively, provided the same has not been redeemed as aforesaid, and the deed of the successor in office of the treasurer who made such sale shall be as good and valid in law as though it had been executed and delivered by the said last named treasurer.

Authorized to

20L. The town of Aberdeen is hereby authorized and empowered, if the Town Commissioners deem it advisable, to purchase any property offered for sale for the payment of