

taxpayer, as shall be necessary to pay the taxes, penalties and costs due from him, and shall continue the sale from day to day until the taxes are paid, or until each piece of property has been offered at least once.

1900, ch. 117, sec. 18 (g).

593. The person who offers to pay the taxes, penalties and costs due from the owner of any piece or pieces of property for the smallest portion of the same, shall be considered the purchaser. If no person bids for a less quantity than the whole, then the whole shall be offered.

Ibid. sec. h.

594. If after all the parcels have been offered any remaining unsold for want of bidders, the treasurer shall adjourn the sale to some day not exceeding two weeks from the day of adjournment, and shall post notice thereof in at least five conspicuous places in the town; but no further advertisement shall be necessary.

Ibid. sec. i.

595. On the day fixed for reopening the sale, the same proceedings shall be had as at the previous sale, and the sale shall be adjourned from day to day until all parcels have been again offered at least once, and any taxes then remaining unpaid with penalties and costs shall be extended upon the tax books and shall be collectible by sale at the tax sale of the ensuing year or years.

Ibid. sec. 19.

596. The purchaser at a tax sale shall pay forthwith to the treasurer the amount of taxes, penalties and costs. The treasurer shall sign and deliver to the purchaser a certificate of purchase, designating the land sold and the amount paid therefor, and stating that, unless the property shall be redeemed within two years from the date of the sale, a deed will be given by the Mayor of the town. Such certificates shall be assignable, and an assignment thereof shall vest in the assignee all the right, title and interest of the original purchaser. The holder of any certificate shall have the right to pay all taxes, general or special, and assessments, including State and county taxes, as may be due, or may become due, on the property described in said certificate.

1900, ch. 117, sec. 19 (b).

597. Real property sold for taxes may be redeemed by the owner or by any person having interest in it, or lien thereon, at any time within two years from the date of sale by paying to the treasurer a fee of one dollar for a certificate of redemption,