

court, and the costs and expenses of sales with interest on all such sums from the time of payment, and if the purchaser has not paid the purchase money or subsequent taxes, such proceeds shall be applied to the payment of the taxes for which said property may have been sold, including all arrears for former years, and all subsequent taxes then in arrears, with interest on the same according to law and the cost of the proceeding, but such sale shall not be set aside if the provisions of the law shall appear to be substantially complied with, and the burden of proof shall be on the exceptant to show the same to be invalid.

1906, ch. 384, sec. 16C. 1912, ch. 790, sec. 262.

432. Whenever real estate shall be sold by the said clerk and treasurer the owner thereof, or anyone interested therein prior to the sale, may redeem the same by paying into court to be paid to the purchaser thereof within the period of one year 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 centum per annum from the date of sale and the date of such payment of taxes, respectively.

1906, ch. 384, sec. 16D. 1912, ch. 790, sec. 263.

433. After the expiration of one year from the date of the ratification of each of such sales, the Mayor of said town of Garrett Park 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 Mayor 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 Mayor.

1906, ch. 384, sec. 16E. 1912, ch. 790, sec. 264.

434. The town of Garrett Park is hereby authorized and empowered, if the said council deem it advisable, to purchase any property offered for sale for the payment of taxes; provided it shall not bid a greater sum than the approximate amount of the taxes in arrears upon said property with penalties, interest, cost and expenses of sale, and to sell and convey or lease the same as in the judgment and discretion of said council shall be best for the interest of the town.

1906, ch. 384, sec. 16F. 1912, ch. 790, sec. 265.

435. Where any taxpayer of said town is assessed with personal property alone, the clerk and treasurer may in his discretion levy upon and sell the same for taxes due and in arrears at any time after the first day of September in any year after levy and advertisement.*

*Sec. 16G, ch. 384, 1906, was omitted from ch. 790, 1912. As there may be some uncertainty as to whether it was repealed by this omission, it is given here in a footnote, and reads as follows:

Section 16G. Whenever it shall become necessary for any purpose under this Act to serve a notice or process of any kind whatsoever upon any person or per-