

relation thereto have been complied with, shall order notice to be given by advertisement published in such newspaper or newspapers as the Court shall direct, warning all persons interested in the property sold, to be and appear by certain day in the said notice to be named, to show cause, if any they have, why said sale should not be ratified and confirmed; and if no cause or an insufficient cause be shown against the ratification, the said sale shall, by order of said Court, be ratified and confirmed, and the purchaser shall, on payment of the purchase money, have a good title to the said property so sold; but if good cause in the judgment of said Court, be shown in the premises, the said sale shall be set aside, in which case the said Collector shall proceed to a new sale of the said property and bring the proceeds into Court out of which the purchaser shall be paid the purchase money paid by him to the Collector on said rejected sale, and all taxes assessed on said real estate or leasehold estate and paid by said purchaser since said sales and all costs and expenses properly incurred in said Court, with interest on all sums from the time of payment at the rate of twelve per cent. per annum; and if the purchaser has not paid the purchase money on* the subsequent taxes, the Collector shall apply such proceeds to the payments of taxes for which said property may have been sold, and all subsequent taxes then in arrears with interests on the same according to law and the costs of proceedings; but such sales shall not be set aside if the provisions of the law shall appear to have been substantially complied with; and the burden of proof shall be on the exceptant to show the same to be invalid under the law. The Collector shall require the purchaser of such property on the day of sale, or the day next succeeding, to pay on account of said purchase the amount assessed or taxed on the property so sold, together with all costs and charges, and no more, and the residue of the purchase money shall remain on a credit of one year and a day.

1912, ch. 695, sec. 229.

640. If the property so sold shall not be redeemed at the expiration of a year and a day from the day of sale, the collector shall, when required, and on payment of the full amount of the purchase money, execute a deed for the same to the purchaser, and the balance of the purchase money so received by him shall be paid to the treasurer. If it shall appear that the owner of the said property prior to the execution of the deed for the same by the collector, cannot, after reasonable effort, be found, or if said owner shall refuse to receive said balance of money, then in either case the treasurer shall invest the same for the benefit of such owner, and shall safely keep the same, and from time to time collect the interest thereon, and invest for the benefit of such owner the interest from time to time.

1912, ch. 695, sec. 230.

641. Whenever property in the town of Laurel has been sold by one Collector for taxes pursuant to law, and such sale has been reported and

*"Or" evidently intended.