

and appear by a 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 Town Clerk and Treasurer 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 Town Clerk and Treasurer 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 or the subsequent taxes, the Town Clerk and Treasurer shall apply such proceeds to the payment of the taxes for which said property may have been sold, and all subsequent taxes then in arrears with interest 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 Town Clerk and Treasurer 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 for taxes 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 two years and a day.

If the property so sold shall not be redeemed at the expiration of two years and a day from the day of sale, the Town Clerk and Treasurer shall, when required, and on payment of the full amount of the purchase money, execute a deed for the same to the purchaser. If it shall appear that the owner of the said property prior to the execution of the deed for the same by the Town Clerk and Treasurer, cannot, after reasonable effort, be found, or if said owner shall refuse to receive said balance of money, then in either case the Town Clerk and Treasurer shall deposit the same for the benefit of such owner in such bank or banks or trust companies as the Mayor and Common Council shall direct.

Whenever property has been sold by one Town Clerk and Treasurer for taxes pursuant to law, and such sale has been reported and the deed executed by the successor in office of the Town Clerk and Treasurer who made the sale as aforesaid, such report and such conveyance shall be as valid to all intents and purposes as they would have been if made by the Town Clerk and Treasurer who made the sale. Whenever property has been sold for taxes, pursuant to law, by one Town Clerk and Treasurer, and such sale has been reported by the Town Clerk and Treasurer, who made the same, but the deed for such property has been executed and delivered by the successor in office of the Town Clerk and Treasurer who made such sale and report as aforesaid such conveyance shall be as valid to all intents