

chaser has not paid the purchase money or the subsequent taxes, said payment shall be applied to the payment of the taxes for which said property may have been sold, and all taxes thereon then in arrears, with interest thereon according to law, and the cost of the proceedings; but such sale shall not be set aside if the provisions of law appear to have been substantially complied with, and the burden of proof shall be on the exceptant to show the same to be invalid.

(H) 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 book and shall be collectable by sale at the tax sale of the ensuing year or years.

(I) 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.

(J) 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, together with the amount paid by the tax purchaser at the sale with interest thereon at the rate of fifteen per centum per annum from the day of the sale, and the amount of all taxes, municipal, State or county, general or special, or assessments, paid by the purchaser, his heirs or assigns, with interest at the same rate from the date of such payment.

(K) The Treasurer shall deliver to the person making the redemption a certificate of redemption; and shall keep in a separate fund all moneys received by way of redemption, to be paid, without interest, to the tax purchaser, his heirs or assigns upon the delivery to him of their certificates of purchase.

(L) If real property sold for taxes be not redeemed within two years from the date of sale, the Mayor shall, on presentation of the certificate of purchase, and the payment of the amount of taxes and cost of conveyance then due, execute, in the name of the town, and deliver a deed conveying to the purchaser, his heirs or assigns, the property described in the certificate. Such deed shall vest in the grantee an absolute estate in fee simple, free from all lien or encumbrances whatever, except liens for State, county or municipal taxes. Such deed shall be prima facie evidence in all courts that all the proceedings prior to its execution and de-