

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 and assessments assessed on said real estate or leasehold estate and paid by said purchaser since said sale, 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 and assessments the Collector shall apply such proceeds to the payments of taxes and assessments for which said property may have been sold, and all subsequent taxes and assessments 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 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.

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.

641. Whenever property in the town of Laurel has been sold by one Collector for taxes or assessments pursuant to law, and such sale has been reported and the deed executed by the successor in office of the Collector 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 Collector who made the sale. Whenever property in the town of Laurel has been