

tion cost of giving notice up to the time at which the property chargeable therewith is offered for sale. (f.) On the day of the sale the Treasurer shall, at the time and place designated in his notice, offer for sale so much of the real estate advertised or posted in the name of each delinquent tax-payer, as shall be necessary to pay the taxes, penalties and costs due from him, and shall continue the sale from day to day, until all the taxes are paid, or until each piece of property has been offered at least once. (g.) The person who offers to pay the taxes, penalties and costs due from the owner of any piece or pieces of property for the smallest portion of the same shall be considered the purchaser. If no person bids for a less quantity than the whole, then the whole shall be offered. (h.) If after all the parcels have been offered, any remain unsold, for want of bidders, the treasurer shall adjourn the sale to some day not exceeding two weeks from the day of adjournment; and shall post notices thereof, in at least five conspicuous places in the town; but no further advertisement shall be necessary. (i.) On the day fixed for re-opening 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 collectible by sale at the tax sale of the ensuing year or years.

19 (a.) 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 one year 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, levied against the property after the date of the sale. (b.) Real property sold for taxes may be redeemed by the owner or by any person having an interest in or lien thereon, at any time within two years from the date of the sale, by paying to the treasurer the same paid by the tax purchaser at the sale, together with interest at the rate of fifteen per centum per annum from the day of the sale, and also the amount of all taxes, general or special, paid by the purchaser, his heirs or assigns, after the date of the sale, with interest at the same

Deed to purchaser.

Redemption of property by prior owner.