

rate from the date of such payment. (c.) 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, their heirs or assigns, upon the delivery to him of their certificates of purchase. (d.) If real property sold for taxes be not redeemed within one year from the date of the sale, the Mayor shall, on presentation of the certificate of purchase and the payment of the amount of taxes 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 deeds shall vest in the grantee an absolute estate in fee simple, free from all liens or incumbrances whatever, except liens for State, county or municipal taxes; such deed shall be prima facie evidence in all courts that the proceedings prior to the execution and delivery, including the assessment and levy of the taxes, were regularly and validly taken, that the land was subject to taxation, that the taxes had not been paid before the sale, that the property had not been redeemed, and that the deed vested in the grantee an absolute title, according to its tenor. (e.) If any piece of property cannot be sold for the amount of taxes, penalties and costs due from the person to whom it is assessed, the town clerk or bailiff shall, if so directed by the Mayor, bid off the same for the town; in such case, no certificate of sale shall be made; but if, at any time thereafter, any person shall pay to the town the amount of the taxes, penalties and costs to date, together with all taxes, general or special, which may have become due thereon, after the date of the sale with interest, at fifteen (15) per centum per annum, the treasurer shall give to such person a certificate similar to the certificate given to a purchaser at the tax sale, which shall entitle him to the same rights and privileges as if he had purchased the property at the tax sale. (f.) If any person claiming title under a tax deed made as hereinbefore provided, shall be defeated in any suit or proceeding by or against him for the recovery of the land purporting to be conveyed by such tax deed, the successful claimant shall be adjudged to pay him the full amount paid by the purchaser, at the tax sale, with interest, at the rate of fifteen (15) per centum per annum on the total amount thus made, also the amount of all taxes, State, county and municipal, general or special, paid by the purchaser, his heirs or assigns, after the date of the certificate of purchase, and interest thereon, at six (6) per cent.

Purchase of
property by
town.