

aforesaid, and report the same as hereinbefore provided, and bring the proceeds thereof into court, out of which the purchaser shall be repaid the money paid by him to the said treasurer on the said rejected sale; and all taxes assessed on said property and paid by the purchaser since said sale, and all costs and expenses incurred in said court, and the costs and expenses of sales, with interest on all such sums from the time of payment; and if the purchaser has not paid the purchase money or the subsequent taxes, such proceeds shall be applied to the payment of the taxes for which said property may have been sold, including all arrears, for former years, and all subsequent taxes then in arrears, with interest on the same according to law, and the cost of the proceedings; but such sale shall not be set aside if the provisions of the law shall appear to be substantially complied with, and the burden of proof shall be on the exceptant to show the same to be invalid. And with reference to any sale or sales not ratified or confirmed by the said order and for the purpose of making a just distribution of the proceeds of any sale ratified and confirmed, the said court may pass all such other or subsequent orders as may be just and applicable, and shall have a full and complete jurisdiction as though it were sitting as a Court of Equity, to pass all such orders as shall seem just and equitable for the purpose of advancing the remedy proposed and the aim and purpose of this Act and of doing full and complete justice to all parties interested according to the equity of the matter.

CHAP. 34.

Section 26 H. If, for any reason, payment of taxes levied is not enforced by the sale of the property, on the first Monday of December next succeeding the date of the levy, then and in that case the treasurer shall have authority at any time thereafter upon the order of the Town Commissioners to enforce the payment thereof by sale of the property by making up similar lists and giving similar notices to those required by sections 26 F and 26 G, and he shall report such sales and they shall be acted upon by the court in the manner prescribed by said sections.

Payment to
be enforced.

Section 26 I. Whenever real estate shall be sold by the said treasurer, the owner thereof or anyone interested therein, prior to the sale, may redeem the same by paying into court, to be paid to the purchaser thereof within the period of six calendar months from the date of the ratification of such sale, the amount of purchase money, and all subsequent taxes paid by the purchaser, with interest thereon at the rate of ten per cent. per annum from the date of sale and the date of such payment of taxes, respectively.

Real estate
may be
redeemed.

Section 26 J. After the expiration of six calendar months from the date of the ratification of each of such sales, the