

all subsequent taxes then in arrears, with interest on the same according to law and the cost of the proceeding, 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.

CHAP. 384

Section 16 c. Whenever real estate shall be sold by the said clerk and 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 one year 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 centum per annum from the date of sale and the date of such payment of taxes, respectively.

Redemption of property.

Section 16 d. After the expiration of one year from the date of the ratification of each of such sales, the Mayor of said town of Garrett Park shall by a good and sufficient deed to be executed and acknowledged according to law, convey to the purchaser or purchasers of the parcels of land sold to them respectively, provided the same has not been redeemed as aforesaid, and the deed of the successor in office of the Mayor who made such sale shall be as good and valid in law as though it had been executed and delivered by the said last named Mayor.

Deed to be executed and acknowledged according to law.

Section 16 e. The town of Garrett Park is hereby authorized and empowered, if the said Council deem it advisable, to purchase any property offered for sale for the payment of taxes ; provided, it shall not bid a greater sum than the approximate amount of the taxes in arrears upon said property with penalties, interest, cost and expenses of sale, and to sell and convey or lease the same as in the judgment and discretion of said Council shall be best for the interest of the town.

May purchase property offered for sale.

Section 16 f. That where any taxpayer of said town is assessed with personal property alone, the clerk and treasurer may in his direction levy upon and sell the same for taxes due and in arrears at any time after the first day of September in any year after levy and advertisement.

Levy on personal property.

Section 16 g. Whenever it shall become necessary for any purpose under this Act to serve a notice or process of any kind whatsoever upon any person or persons owning