

by a certain day, in said notice to be named, to show cause, if any they have, why said sale shall not be ratified and confirmed; and if no cause to the contrary appear to the court, the said sale shall, by the order of the said court, be ratified and confirmed, and the purchaser shall then, on payment of the said purchase money, if not before paid, have a good and indefeasible title to said property; but if good cause, in the judgment of the court, be shown, the said sale be set aside, in which case the court shall order a resale of said property, unless it shall appear to the court that the taxes have been paid, together with the interest and all costs pertaining to the said sale and the proceedings; and if a resale shall be ordered by the court, then all costs attending the first sale shall be paid out of the proceeds of the resale, on the ratification thereof by the court, together with all subsequent taxes that may have accrued or been levied upon the said property, if the proceeds of the sale be sufficient; but such sale shall not be set aside if the provisions of the law appear to have been substantially complied with, and the burden of proof shall be upon the exceptant to show the same invalid.

Ratification
of sale.

143 B. Whenever property, real or personal, shall be exposed for sale by the said collector, for taxes, under the provisions of this law, the collector or clerk of the said council, or the mayor, may bid for and purchase the same at the sale thereof, for the use of the said mayor and council; provided, that the sum bid shall not in any case exceed the amount of taxes charged against the owner, together with costs and expenses.

Mayor may
purchase at
tax sales.

143 C. That in addition to the remedy above provided for the enforcement of the payment of taxes levied by the said mayor and council, the said mayor and council may, by suit and execution, enforce the payment and collection of taxes in the same manner and to the same extent as debts due and owing individuals are now or may hereafter be collectible by process of law.

May sue for
taxes.

SEC. 2. *And be it enacted*, That this act shall take effect *Effective* from the date of its passage.

Approved April 6th, 1894.