

plied with; and the burden of proof shall be on the *acceptant* to show the same to be invalid.

SEC. 59 G. Any sale of real estate by a collector, whether the owners are described as the heirs of a named person, shall pass title as fully as if such heirs were each particularly named in the proceedings by his own proper name. Title where owners are heirs.

SEC. 59 H. Whenever any real estate shall be sold by a collector, the owner thereof prior to the sale, may redeem the same by paying into the court in which the sale is reported, within the period of twelve calendar months from date of said sale, the amount of the purchase money, with interest thereon at the rate of fifteen per centum per annum, which shall be paid to the purchaser. Redemption of property by prior owner.

SEC. 59 I. If the purchaser of any realty sold by a collector shall die without having received a deed therefor, the collector may convey said realty to the devisees or heirs of said purchaser; if any collector shall die, remove, or refuse to execute a deed before any realty sold by him shall be conveyed by him, the court ratifying the sale thereof may appoint and order some person to convey such realty upon the application of the purchaser, his devisees, heirs or assigns. Who to make deeds in certain cases.

SEC. 59 J. In all cases where personal property is sold by a collector, he shall deliver possession thereof to the purchaser; if, for any cause, the collector shall fail to deliver said property, the purchaser thereof may recover possession thereof by replevin against any person having possession or custody thereof, with damages for its detention, or he may recover the value thereof in action of trover. Collector to deliver possession of personal property.

SEC. 59 K. Whenever personal property that has been assessed in said town, and upon which there may be taxes levied and unpaid, shall be removed from said town before said tax has been paid, the collector may follow this property and collect said tax in the same manner as if the said property had remained in said town. Removal of personal property.

SEC. 59 L. If any collector shall fail to account for and pay over to the said commissioners the amount levied and placed in his hands for collection by the first day of October in the year in which the tax was levied, his bond may be put in suit, and such amounts as he shall have failed to account for and pay over shall be recovered on said bond, with interest from said first day of October. Collector failing to pay.