

Amount of
taxes, etc.,
due paid to
treasurer.

purchase, designating the land sold and the amount paid therefor, and stating that unless the property shall be redeemed within two years from the date of the sale, a deed will be given by the Mayor of the town. Such certificates shall be assignable, and an assignment thereof shall vest in the assignee all the right, title and interest of the original purchaser. The holder of any certificate shall have the right to pay all taxes, general or special, levied against the property after the date of the sale. (b) Real property sold for taxes may be redeemed by the owner or by any person having an interest in or lien thereon, preference being given to the record owner of said land at any time within two years from the date of the sale by paying to the treasurer the sum of money paid by the tax purchaser at the sale, together with interest at the rate of fifteen per centum per annum from the day of the sale, and also the amount of all taxes, general or special, paid by the purchaser, his heirs or assigns, after the date of the sale, with interest at the rate from the date of such payment. (c) The treasurer shall deliver to the person making the redemption a certificate of redemption, and shall enter the same with the name of the person so redeeming on his record, 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 two years 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 deeds 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