

especially the description thereof; the name of the purchaser; the price brought; the sum of money received on account of taxes, interest, penalties and costs of sale, and the items thereof; the balance of the purchase money remaining unpaid and payable before delivery of deed; and the original memorandum of sale signed by the purchaser. At the end of said report of sales, and writing in the book containing same, shall be one general oath, in due form of law, by said treasurer, that each of the foregoing sales was fairly made.

Manner of
payment.

116 B. Should the purchase money for any piece of land sold at tax sale be more than the taxes, interest penalties and costs of sale due thereon, the purchaser thereof shall only pay on the day of sale the amount of said taxes, interest, penalties and costs of sale, and the residue shall be payable after the period of redemption has expired, to the treasurer, for the time being, upon the execution by him to the purchaser, or his assignee, of a deed for said piece of land, but possession of the property sold shall not be taken by the purchaser thereof until the execution and recording of the deed therefor. Upon payment of the taxes, interest, penalties and costs of sale, which shall be made on the day of sale, the treasurer shall deliver to the purchaser a certificate of sale, setting forth all the facts thereof, which certificate shall be assignable, and upon surrender of the same, its lawful holder shall receive from the treasurer, in case such sale be set aside by the court, immediate return of his purchase money, or in case such sale be ratified, and the property not redeemed by its owner or some one in privity with him, within two years from the first day of the sale at which the same was sold, to wit, the first Monday of March, by payment to the treasurer, for the time being, for the use of the legal holder of said certificate of the amount of money received for in said certificate, and any taxes subsequently assessed on said land and paid by said purchaser, with interest thereon, at the rate of twelve per cent. per annum from said first Monday in March, then the treasurer, for the time being, upon the payment of the balance of the purchase money in full, shall execute a deed in fee simple of such property to the legal holder of said certificate, which deed shall be held to be *prima facie* evidence of a good title, in fee simple to the grantee therein to the property bought at any sale herein authorized and therein conveyed. In case of redemption, it shall be the duty of the treasurer to immediately notify the purchaser by letter, mailed to him at the address given beneath his signature to the memorandum of sale, which