

and the court shall examine the said proceedings, and if the same appear to be regular, and the provisions of the law in relation thereto have been complied with, shall order notice to be given by advertisement in some newspaper published in said county warning all persons interested in the property sold to be and appear by certain day in the 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 or an insufficient cause be shown against the said ratification the said sale, shall by order of the said court, be ratified and confirmed, and the purchaser shall, on payment of the purchase money, have a good title to the property sold, but if good cause, in the judgment of said court, be shown in the premises the said sale shall be set aside, in which case said collector shall proceed to make a new sale of the property and bring the proceeds into court, out of which the purchaser shall be repaid the purchase money paid by him to the collector on said rejected sale, and all taxes assessed on said real estate and paid by the purchaser since said sale, and all costs and expenses properly incurred in said court, with interest on all sums from the time of payment; but such sale shall not be set aside if the provisions of the law shall appear to have been substantially complied with, and the burden of proof be on the exceptants to show the same to be invalid; whenever real estate shall be thus sold for taxes by the collector, the owner thereof prior to the sale may redeem the same by paying into court, to be paid to the purchaser thereof within the period of twelve calendar months from the day of such sales, the amount of the purchase money with twenty-five per cent added thereto and all costs which may be incurred by the collector or the purchaser in reporting or ratifying said sale; and the purchaser of such real estate, if the said sale be confirmed, shall receive a deed therefor from the tax collector; and if the purchaser should die before having received the deed the tax collector shall convey the real estate to the devisees or heirs of the purchaser; and if the tax collector should die, remove or refuse to make a deed the court ratifying such sale may appoint a special agent to execute a deed to the purchasers; whenever any personal property shall be removed from the town while any town taxes levied thereon remain due, in arrears and unpaid, a tax collector shall have power to pursue said property and to collect said tax wherever the same may be found in the State, as if the said property had remained in the said town.