

price such several parcels were severally sold, the amount of tax, the interest accrued, proportional cost of advertising such sales, and the cost and expenses of making and reporting said sales, including a reasonable counsel fee, and of the surplus fund in each instance; with such report he shall also file a copy of the printed and posted list aforesaid. The said courts shall examine the said proceedings and if the same appear to be regular and the provisions of law in relation thereto have been substantially complied with, shall order notice to be given by advertisement in such newspaper or newspapers as the court may direct, warning all persons interested in the property sold to be and appear in said court by a certain day to be named in said order, to show cause, if any they have, why said sale or sales should not be ratified and confirmed; and in those cases where no cause, or an insufficient cause, be shown against such ratification, the court shall, in one order, ratify and confirm the sale or sales so made, and the purchaser or purchasers shall, on payment of the purchase money, have a good title to the property sold, but if good cause, in the judgment of the court, be shown in the premises in relation to any parcel of said land sold, the said sale shall be set aside as to said parcel, in which case the Treasurer of said town shall, within thirty (30) days, proceed to a new sale of the property and bring the proceeds into court, out of which the purchaser shall be paid the purchase money paid by him to the Treasurer on said rejected sale, and all taxes assessed on said real estate and paid by the purchaser subsequent to said sale and costs and expenses properly incurred in said court, with interest on such sums from the time of payment, and all sums expended by such purchaser for the necessary insurance, repair and preservation of property so sold; and if the purchaser has not paid the purchase money or the subsequent taxes, said payment shall be applied to the payment of the taxes for which said property may have been sold, and all taxes thereon then in arrears, with interest thereon according to law, and the cost of proceedings; but such sale shall not be set aside if the provisions of law appear to have been substantially complied with, and the burden of proof shall be on the exceptant to show the same to be invalid.

(H) On the day fixed for reopening the sale, the same proceedings shall be had as at the previous sale, and the sale shall be adjourned from day to day until all parcels have been again offered at least once; and any taxes then remaining unpaid, with penalties and costs, shall be extended upon the tax book