

of proceedings; but such sales shall not be set aside if the provisions of the law shall appear to have been substantially complied with; and the burden of proof shall be on the exceptant to show the same to be invalid under the law. The Treasurer of the Berwyn Citizens' Committee shall require the purchaser of such property on the day of the sale, or the day next succeeding, to pay on account of said purchase the amount assessed or taxed on the property so sold, together with all costs and charges, and no more, and the residue of the purchase money shall remain on a credit of one year and a day.

If the property so sold shall not be redeemed at the expiration of a year and a day from the day of sale, the Treasurer of the Berwyn Citizens' Committee shall, when required, and on payment of the full amount of the purchase money, execute a deed for the same to the purchaser. If it shall appear that the owner of the said property prior to the execution of the deed for the same by the Treasurer of the Berwyn Citizens' Committee, cannot, after reasonable effort, be found, or if said owner shall refuse to receive said balance of money, then in either case the Treasurer of the Berwyn Citizens' Committee shall invest the same for the benefit of such owner, and shall safely keep the same, and from time to time collect the interest thereon, and invest for the benefit of such owner the interest from time to time.

Whenever property has been sold by one Treasurer of the Berwyn Citizens' Committee for taxes pursuant to law, and such sale has been reported and the deed executed by the successor in office of the Treasurer of the Berwyn Citizens' Committee who made the sale as aforesaid, such report and such conveyance shall be as valid to all intents and purposes as they would have been if made by the Treasurer of the Berwyn Citizens' Committee who made the sale. Whenever property has been sold for taxes, pursuant to law, by one Treasurer of the Berwyn Citizens' Committee, and such sale has been reported by the Treasurer of the Berwyn Citizens' Committee, who made the same, but the deed for such property has been executed and delivered by the successor in office of the Treasurer of the Berwyn Citizens' Committee who made such sale and report as aforesaid such conveyance shall be as valid to all intents and purposes as it would have been if made by the Treasurer of the Berwyn Citizens' Committee who made and reported the sale.

Whenever there shall be a default in the payment of taxes on personal property and the Treasurer of the Berwyn Citizens'