

in the premises in detail, and showing to whom and at what price such several parcels of land and articles of personal property were respectively sold, the amount of tax, of interest accrued, of proportional costs of advertising such sale, and the costs and expenses of making and reporting said sale, and of the surplus fund in each instance, with which report he shall also file a copy of the printed list and notice aforesaid; the said court 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 shall not be ratified and confirmed, and in these cases where no cause, or an insufficient cause be given against such ratification, the court shall in one order ratify and confirm the sales so made, and the purchaser or purchasers thereof shall, on payment of the purchase money and delivery of a deed therefor as hereinafter provided for, have a good title to the property sold, but if good cause be shown against such ratification, in the judgment of the court, in relation to any parcel of land sold, the said sale shall be set aside as to such parcel, in which case the said tax collector shall, within thirty days, proceed to a new sale of the property, in which case his proceedings shall be in all particulars similar to those in the original sale, and the purchaser thereunder shall acquire the same right and title as purchasers under the original sale, and bring the proceeds into court, out of which the purchaser shall be repaid the purchase money paid by him to the tax collector on said rejected sale and all taxes assessed on said real estate and paid by the purchaser since said sale, with interest on all such sums from time of payment; and if the purchaser has not paid the purchase money on the subsequent taxes, said proceeds shall be applied to the payment of the taxes for which said property may have been sold, and all subsequent taxes thereon then in arrears, with interest on the same, according to law; and no sale made under the provisions of this sub-title shall 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.

103-F. Whenever any real estate shall be sold by the tax collector, the owner thereof, prior to the sale, may redeem the same by paying into court to be paid to the purchaser thereof