

the ratification of the sale of any parcel of land or other property so sold, the said sale shall be set aside as to such parcel of property; in which case the said town clerk and treasurer shall within thirty days proceed to a new sale of said property and bring the proceeds into Court, out of which shall be paid the purchase money paid to the town clerk and treasurer on said rejected sale, and all taxes assessed on said property since said sale, and all costs and expenses properly incurred in said Court, with interest on all such sums from the time of payment; but such sale shall not be set aside if the provisions of the 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; and for the purpose of making a just distribution of the proceeds of any sale ratified and confirmed, the said Court may pass all such orders as may be just and equitable; and shall have as full and complete jurisdiction as though it were sitting as a Court of Equity.

Whenever real estate shall be sold by the town clerk and treasurer the person who was the owner thereof prior to the sale may redeem same within the period of twelve calendar months from the date of such sale by paying into Court to be paid to the purchaser thereof the amount of the purchase money, all subsequent taxes paid by the purchaser, and all Court costs, with interest thereon, at the rate of fifteen per centum per annum from the date of sale, and the date of the payment of such taxes and costs respectively. After the expiration of said period of twelve calendar months, provided the property has not been redeemed and the sale has been finally ratified and confirmed by the Court, the town clerk and treasurer then in office shall, at the expense of the purchaser, by a good and sufficient deed executed and acknowledged according to law, convey to the purchaser or purchasers the parcel or parcels of land sold to them respectively; and the deed of the successor in office of the town clerk and treasurer who made the sale shall be valid in law as though it had been executed and delivered by the said last named town clerk and treasurer.

The Mayor and Council may purchase, in their discretion, at the tax sale any property offered for sale for the payment of taxes, provided they shall not bid a sum greater approximately than the taxes in arrears on said property and the interest and expenses of sale and costs, and may sell and convey or lease the same, as in their judgment and discretion shall be deemed best for the interests of the city.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1st, 1927.

Approved March 25, 1927.