

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 the 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 and shall be collectable by sale at the tax sale of the ensuing year or years.

(I) The purchaser at a tax sale shall pay forthwith to the Treasurer the amount of taxes, penalties and costs. The Treasurer shall sign and deliver to the purchaser a certificate of purchase, designating the land sold and the amount paid therefor, and stating that unless the property shall be redeemed within two years from the date of the sale, a deed will be given by the Mayor of the town. Such certificates shall be assignable, and an assignment thereof shall vest in the assignee all the right, title and interest of the original purchaser. The holder of any certificate shall have the right to pay all taxes, general or special, and assessments, including State and county taxes as may be due or may become due, on the property described in said certificate.

(J) Real property sold for taxes may be redeemed by the owner, or by any person having interest in it, or lien thereon,