

been sold, including all arrears for former years, and all subsequent taxes then in arrears, with interest on the same according to law and the cost of the proceeding, but such sale shall not be set aside if the provisions of the law shall appear to be substantially complied with, and the burden of proof shall be on the exceptant to show the same to be invalid.

432. Whenever real estate shall be sold by the said clerk and treasurer the owner thereof, or anyone interested therein prior to the sale, may redeem the same by paying to the clerk and treasurer to be paid to the purchaser thereof within the period of two years from the date of the ratification of such sale the amount of purchase money and all subsequent taxes paid by the purchaser, with interest thereon, at the rate of ten per centum per annum from the date of sale to the date of such payment of taxes, respectively.

433. After the expiration of two years from the date of the ratification of such sale, the Mayor of said Town of Garrett Park shall by a good and sufficient deed to be executed and acknowledged according to law, convey to the purchaser or purchasers of the parcels of land sold to them respectively, provided the same has not been redeemed as aforesaid, and the deed of the successor in office of the Mayor who made such sale shall be as good and valid as though it had been executed and delivered by the said last named Mayor.

434. The Town of Garrett Park is hereby authorized and empowered to purchase any property offered for sale for the payment of taxes; provided it shall not bid a sum greater than the amount for which it was advertised and so offered. In such case no certificate of sale shall be made, but if at any time thereafter any person shall pay to the town the amount of taxes, penalties and costs to date, together, with all taxes, general or special, which may have become due thereon after the date of the sale, with interest at ten (10) per centum per annum, the clerk and treasurer shall give to such person a certificate similar to the certificate given to a purchaser at the tax sale, which shall entitle him to the same rights and privileges as if he had purchased the property at the tax sale.

SEC. 2. *And be it further enacted*, That this Act is an emergency law and necessary for the immediate preservation of the public health and safety, and having been passed by a