

sold, the sale shall be set aside as to such parcel, in which case the Treasurer of said town shall, upon surrender of said tax certificate, repay the purchaser the money paid by him to the Treasurer on said rejected sale, and on all taxes assessed on said real estate and paid by the purchaser since said sale, and cost and expense properly incurred in said court, with interest on such sums from the time of payment, and said sale shall be cancelled upon the tax books; 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. Real property sold for taxes may be redeemed by the owner, or by any person having an interest in or lien thereon, preference being given to the record owner of said land, at any time within two years from the date of the sale, by paying to the Treasurer the sum of money paid by the tax purchaser at the sale, together with interest at the rate of fifteen per centum per annum from the day of the sale, and also the amount of all taxes, general or special, paid by the purchaser, his heirs or assigns, after the date of the sale, with interest at the same rate from the date of such payment. The Treasurer shall deliver to the person making the redemption a certificate of redemption, and shall enter the same with the name of the person so redeeming on his record, and shall keep in a separate fund all moneys received by way of redemption, to be paid without interest to the tax purchaser, their heirs or assigns, upon the delivery to him of their certificates of purchase. If real property sold for taxes be not redeemed within two years from the date of the sale, the Mayor shall, on presentation of the certificate of purchase and the payment of the amount of taxes then due, execute in the name of the town, and deliver a deed conveying to the purchaser, his heirs or assigns, the property described in the certificate, such deeds shall vest in the grantee an absolute estate in fee simple, free from all liens or incumbrances whatever, except liens for State, County or Municipal taxes; such deeds shall be prima facie evidence in all courts that the proceedings prior to the execution and delivery, including the assessment and levy of the taxes, were regularly and validly taken; that the land was subject to taxation, that the taxes had not been paid before the sale, that the property had not been redeemed and that the deed vested in the grantee an absolute title, according to its tenor. The town of Gaithersburg is hereby authorized and empowered to purchase any property offered for sale for the payment of taxes, provided it shall not bid a sum