

at any time within two years from the date of sale, by paying to the Treasurer a fee of one dollar for a certificate of redemption, together with the amount paid by the tax purchaser at the sale with interest thereon at the rate of fifteen per centum per annum from the day of the sale, and the amount of all taxes, municipal, State or county, general or special, or assessments, paid by the purchaser, his heirs or assigns, with interest at the same rate from the date of such payment.

(K) The Treasurer shall deliver to the person making the redemption a certificate of redemption; and shall keep in a separate fund all moneys received by way of redemption, to be paid, without interest, to the tax purchaser, his heirs or assigns upon the delivery to him of their certificates of purchase.

(L) If real property sold for taxes be not redeemed within two years from the date of sale, the Mayor shall, on presentation of the certificate of purchase, and the payment of the amount of taxes and cost of conveyance 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 deed shall vest in the grantee an absolute estate in fee simple, free from all lien or encumbrances whatever, except liens for State, county or municipal taxes. Such deed shall be prima facie evidence in all courts that all the proceedings prior to its 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.

(M) If any person claiming title under a tax deed made as hereinbefore provided, shall be defeated in any suit or proceeding by or against him for the recovery of the land purporting to be conveyed by such tax deed, the successful claimant shall be adjudged to pay him the full amount paid by the purchaser at the tax sale, with interest at the rate of fifteen per centum per annum on the total amount thus paid, also to the amount of all taxes and assessments, State, county and municipal, general or special, paid by the purchaser, his heirs or assigns, after the date of the certificate of purchase, and interest thereon at six (6) per centum per annum. Such judgment shall be a lien on the land in controversy.