

---

have the right of paying to the city treasurer the amount of the public taxes, penalties, and costs together with interest on said purchase price at the rate of fifteen per centum per annum from the date of purchase to the date of redemption; and such payment shall entitle the person paying to the delivery of the certificate issued to the purchaser and a certificate from the city treasurer that he has thus redeemed the real estate, and the city treasurer shall forthwith pay over to the purchaser the amount by which such land has thus been redeemed, and the land thereafter shall be free from the lien of such taxes and penalties.

In case the taxpayer shall not redeem the real estate sold as above provided within one year from the date of sale, the city treasurer shall, as grantor, execute a deed in form and effect sufficient under the laws of the Islands to convey to the purchaser so much of the real estate against which the taxes have been assessed as has been sold, free from all liens of any kind whatsoever, and the deed shall succinctly recite all the proceedings upon which the validity of the sale depends.

[1963-28.]

SECTION 2553. *Taxes on Real Estate — Forfeiture of Realty.* — In case there is no bidder at the public sale of such land who offers a sum sufficient to pay the taxes, penalties, and costs, the city treasurer shall declare the land forfeited to the city, and shall make, within two days thereafter, a return of his proceedings and the forfeiture, which shall be spread upon the records of his office.

Within one year from the date of such forfeiture thus declared the taxpayer, or anyone for him, may redeem said real estate as above provided in cases where the land is sold. But, if the land is not thus redeemed within a year, the forfeiture shall become absolute and the city treasurer shall execute a deed, similar in form and having the same effect as the deed required to be made by him in case of a sale, conveying the land to the city. The deed shall be recorded as required by law for other land titles and shall be filed with the city secretary, who shall enter it in his record of municipal property.

[1963-29.]

SECTION 2554. *Taxes — Legal Procedure.* — (a) The assessment of a tax shall constitute a lawful indebtedness from the taxpayer to the city which may be enforced by a civil action in any court of competent jurisdiction, and this remedy shall be in addition to all other remedies provided by law.

(b) No court shall entertain any suit assailing the validity of a tax assessed under this chapter until the taxpayer shall have paid under protest, the taxes assessed against him; nor shall any court declare