

not apply to lots in towns and sub divisions in said county, but such lots shall be sold entire, and in the advertisement thereof it shall be a sufficient description to give the number of such lot, and a reference to the plat of the town or sub-division where said lot is located and the place where said plat is recorded.

Tax Collectors
sale of prop-
erty for taxes.

223. That each of said tax collectors shall, within thirty days after the close of the sales respectively made, herein provided for, make a full report of sales by them to the Circuit Court for Montgomery County, setting forth his proceedings in the premises in detail, and showing to whom and at what price such several parcels were severally sold the amount of tax, the interest accrued, proportional cost of advertising such sale, and the cost and expenses of making and reporting said sales, including a reasonable counsel fee, and of the surplus fund in each instance, with such report he shall also file a copy of the printed list and notice aforesaid. The said court shall examine the said proceedings and if the same appear to be regular and the provisions of law in relation thereto to have been substantially complied with, shall order notice to be given by advertisement in such newspaper or newspapers as the court shall direct, warning all persons interested in the property sold to be and appear in said court by a certain day to be named in said order to show cause, if any they have, why said sale or sales should not be ratified and confirmed; and in those cases where no cause, or an insufficient cause be shown against such ratification, the court shall, in one order, ratify and confirm the sale or sales so made and the purchaser or purchasers shall, on payment of the purchase money, have a good title to the property sold; but if good cause, in the judgment of the court, be shown in the premises in relation to any parcel of land sold, the said sale shall be set aside as to such parcel, in which case the tax collector in whose district the sale so set aside shall have been made, shall, within thirty 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 collectors on said rejected sale, and all taxes assessed on said real estate and paid by the purchaser since 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 the 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