

the said taxes, together with the interest, costs, expenses and fees accruing and to accrue to the first Tuesday in December ensuing are not paid by that date he shall proceed on that day, in front of the Court House in said County to offer said property for sale to the highest bidder for cash, after having given notice thereof by advertisement published at least once a week for at least three successive weeks prior to the day of sale in some newspaper published in said county, and upon the first Tuesday in December in each year the Treasurer shall proceed to sell under the terms of said notice all property upon which taxes, interest, costs, expenses and fees are in arrears as aforesaid and shall continue such sale from day to day on each secular day, legal holidays excepted, until all of said property shall have been offered and disposed of. The failure of the Treasurer to sell at the time named shall not affect the validity or collectibility of any taxes or the validity of any sale thereafter made. If the said first Tuesday in December shall be a legal holiday, then said sale shall be held on the next succeeding Tuesday which is not a legal holiday.

805D. The said Treasurer or Collector shall within 30 days after the close of such sale make a full report thereof to the Circuit Court for Washington County, setting forth his proceedings in the premises in detail, showing to whom and at what price such several parcels were respectively sold, the amount of taxes and the interest accrued, the cost of advertising such sale, and all other expenses and the surplus fund in each instance; with which report he shall also file a copy of the advertisement of sale together with the publisher's certificate thereof. The said Court shall examine the said proceedings, and if the same appear to be regular and the provisions of law in relation thereto appear to have been complied with, shall order notice to be given by advertisement as provided in sales in Equity proceedings 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 shall not be ratified and confirmed; and after hearing the objections, if any, the Court in its discretion shall ratify and confirm all sales so made and then entitled to be ratified and confirmed, and the purchaser or purchasers thereof shall, on payment of the purchase money, have a good title to the property sold; but if in the judgment of the Court, good cause be shown against the ratification of the sale of any land or other property so sold, the said sale shall be set aside; and the purchase price returned to the purchaser or purchasers; in which case the said Treasurer or Collector shall within 60 days proceed to a new sale of said property and bring the proceeds into Court, out of which shall be paid all taxes assessed on said property and all costs and expenses properly incurred in said