

(A) [The said Treasurer or Collector shall within] WITHIN 30 days after the close of [such sale] THE TAX SALES, THE TREASURER OR COLLECTOR SHALL make a full report [thereof] to the Circuit Court for Washington County[, setting]. THE REPORT SHALL:

(1) SET forth his proceedings in the premises in detail[, showing];

(2) SHOW to whom and at what price [such] THE [several] parcels [were] respectively WERE sold[.];

(3) SHOW the amount of taxes and the interest accrued[.];

(4) SHOW the cost of advertising [such] THE sale[.];
and

(5) SHOW all other expenses and the surplus fund in each instance[; with which].

(B) WITH THE report [he] THE TREASURER OR COLLECTOR ALSO shall [also] file a copy of the advertisement of sale, together with the publisher's certificate [thereof].

(C) The [said] Court shall examine the [said] proceedings[,] and, if [the same] THEY appear to be regular and IN COMPLIANCE WITH the REQUIRED 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]. THE ADVERTISEMENT SHALL WARN all persons interested in the property sold to [be and] appear in [said] THE Court by a certain day [to be named in said] SPECIFIED IN THE order, to show cause, if THEY HAVE any [they have], why [said] THE sale [shall] SHOULD not be ratified and confirmed[; and after]. AFTER hearing the objections, if any, the Court [in its discretion shall] MAY 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, SHALL have a good title to the property sold[; but if]. IF in the judgment of the Court, good cause [be] IS 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]. IN THAT case the [said] Treasurer or Collector [shall] within 60 days SHALL proceed to a new sale of [said] THE property and bring the proceeds into Court, out of which shall be paid all taxes assessed on [said] THE property and all costs and expenses properly incurred in [said] THE Court, with interest on all such sums from the time of payment[; but such sale shall]. THE SALE MAY not be set aside if THERE HAS BEEN SUBSTANTIAL COMPLIANCE WITH the provisions of law [shall appear to have been substantially complied with, and the]. THE burden of proof [shall be] IS on the exceptant to show THAT the SALE [same to be] invalid[; and for the purpose of making]. SO AS TO MAKE a just