

arrears. This is notice to you that unless all taxes in arrears are paid within 30 days from the date of this notice, the Treasurer or Collector will proceed to sell the above property to satisfy your entire indebtedness. Interest and costs will be added to the total at the time of payment.

.....
Treasurer."

(b) (1) After the expiration of the above notice and on November 1 each year the Treasurer shall make up a list of all taxpayers assessed with real estate who are delinquent for a period of 2 years or more.

(2) If the taxes, together with the interest, costs, expenses and fees accruing to the first Tuesday in December ensuing, are not paid by that date, the treasurer shall proceed on that day, in front of the Court House, to offer the property for sale to the highest bidder for cash.

(3) Before the sale, the treasurer shall have given notice by advertisement published at least once a week for at least 3 successive weeks prior to the day of sale in some newspaper published in the county.

(4) On the first Tuesday in December in each year the Treasurer shall proceed to sell under the terms of the notice all property on which taxes, interest, costs, expenses and fees are in arrears.

(5) The sale shall continue daily on each secular day, with the exception of legal holidays, until all of the property has been offered and disposed of.

(6) The failure of the Treasurer to sell at the time named does not affect the validity or collectibility of any taxes or the validity of any sale made.

(7) If the first Tuesday in December is a legal holiday, then the sale shall be held on the next succeeding Tuesday which is not a legal holiday.]

[2-107.

(a) Within 30 days after the close of the tax sales, the treasurer or collector shall make a full report to the Circuit Court for Washington County. The report shall:

(1) Set forth his proceedings in the premises in detail;

(2) Show to whom and at what price the parcels respectively were sold;