

- (3) Show the amount of taxes and interest accrued;
- (4) Show the cost of advertising the sale; and
- (5) Show all other expenses and the surplus fund in each instance.

(b) With the report the treasurer or collector also shall file a copy of the advertisement of sale, together with the publisher's certificate.

(c) The Court shall examine the proceedings and, if they appear to be regular and in compliance with the required provisions of law, shall order notice to be given by advertisement as provided in sales in Equity proceedings. The advertisement shall warn all persons interest in the property sold to appear in the Court by a certain day specified in the order, to show cause, if they have any, why the sale should not be ratified and confirmed. After hearing the objections, if any, the Court may ratify and confirm all sales made and entitled to be ratified and confirmed, and the purchaser or purchasers, on payment of the purchase money, shall have a good title to the property sold. If in the judgment of the Court, good cause is shown against the ratification of the sale of any land or other property so sold, the sale shall be set aside and the purchase price returned to the purchaser or purchasers. In that case the Treasurer or Collector within 60 days shall proceed to a new sale of the property and bring the proceeds into Court, out of which shall be paid all taxes assessed on the property and all costs and expenses properly incurred in the Court, with interest on all such sums from the time of payment. The sale may not be set aside if there has been substantial compliance with the provisions of law. The burden of proof is on the exceptant to show that the sale invalid. So as to make a just distribution of the proceeds of any sale that is ratified and confirmed, the Court may pass such other or subsequent orders that are just and equitable, and shall have as full and complete jurisdiction as though it were sitting as a Court of Equity.]

[2-108.

Twelve calendar months after the sale date [,if] it has been ratified by the Court, the Treasurer or Collector then in office, by good and sufficient deed duly executed and acknowledged according to law, shall convey to the purchase or purchasers the parcel or parcels of land sold to them respectively. The deed of the successor in office of the Treasurer or Collector who made the sale shall be as good and valid in law as though it had been executed and delivered by the Treasurer or Collector who made the sale.]

[2-109.