

55. If any collector shall omit to return such list, upon being thereto directed in writing by the County Commissioners, or Appeal Tax Court, he shall forfeit and pay a sum not exceeding one hundred dollars, to be deducted from his commissions, and applied to the use of the county or city.

56. The County Commissioners, or Appeal Tax Court, shall cause advertisements expressing the names of such tracts or numbers of such lots of land, and the amount of taxes thereon respectively due, together with the names of the persons respectively chargeable with the same, to be inserted at least once a week for four weeks, in a newspaper published in the county or city; or if there is no newspaper published in the county, in the paper most convenient to the county, notifying that unless the taxes due on the lands shall be paid to the collector of the county or city, within the space of thirty days after the publication of the notice is completed, the land so charged, or such part thereof as may be necessary to raise the sum due thereon, shall be sold to the highest bidder for the payment of the same.

57. The collectors, in returning and advertising for sale the lists of lands charged for the payment of taxes, and liable to be sold for the same, may, in all cases where such lands are assessed in the name of a person deceased, or entered upon the assessment books as belonging to the heirs of any individual, return and advertise the same as chargeable in general terms to the heirs of said person deceased, or in the language in which said lands are charged upon the assessment books, but the land must be sufficiently described.

58. Any sale of lands by a collector where the owners are described as the heirs of a named person, shall pass the title as fully as if such heirs were each named in the proceedings by his proper name.

59. In all cases where the taxes shall not be paid by the day or time mentioned in said advertisement, the County Commissioners or Appeal Tax Court shall direct the collector of the county or city, after twenty days' previous notice at the court house door, and at the most public places in such county, and by publication in a newspaper having general circulation in the county or city, to sell to the highest bidder such tracts or lots of land; and the same, when sold, to transfer by deed of bargain and sale to the purchaser thereof.