

Treasurer shall not issue warrant for lands not included in list sent to Clerks or for lands returned as occupied, except for balance of arrears unpaid.

32. The Treasurer shall not include in his warrant to the Sheriff any lands which have not been included in the lists furnished by him to the Clerks of the several Municipalities, in the month of January in the year in which he shall issue his warrant, nor any of the lands which have been returned to him as being occupied under the provisions of the twenty-fourth section of this Act, except such lands as are still in arrears in consequence of insufficient distress being found on the lands. 5

Section 103 amended. Collector to return his roll and pay over the proceeds on the day to be appointed by Municipal Council.

33. Section one hundred and three is hereby repealed and the following substituted :

" On or before the fourteenth day of December, in every year, or on such day in the next year, not later than the first of April, as the council of the county or city may appoint, every collector shall return his roll to the treasurer of the township, town or village, or to the city chamberlain, and shall pay over the amount payable to such treasurer or chamberlain, specifying in a separate column on his roll how much of the whole amount paid over is on account of each respective rate." 10 15 16 V., c. 182, s. 46.

Section 108 Assessment Act amended. Lists of lands granted or leased, &c., to be furnished annually to County Treasurer by Commissioner of Crown Lands.

34. Section one hundred and eight is hereby repealed and the following substituted :

" The Commissioner of Crown Lands shall, in the month of January 20 in every year transmit to the treasurer of every county a list of the lands within the county granted, sold or agreed to be sold by the Crown, or leased, or in respect of which a license of occupation issued during the preceding year, and of all ungranted lands of which no person has received permission to take possession, and also of all lands on which 25 an instalment of purchase money or rent or any other sum of money remains over-due and unpaid."

Section 116 Assessment Act amended as to lands not assessed. Proceedings where any land is found not to have been assessed in any way. Assessors for current year to value such land if not previously assessed. Owner to have right of appeal to Council.

35. Section one hundred and sixteen is hereby repealed, and the following substituted :

" If, at the yearly settlement to be made on the first day of May, 30 it appears to the treasurer that any land liable to assessment has not been assessed, he shall report the same to the clerk of the municipality, and the clerk shall enter such land on the collector's roll of the following year, or on the roll of the non-residents, as the case may be, as well for the arrears omitted as for the tax of that year, and the 35 valuation of such lands so entered shall be the average valuation of the previous three years, if previously assessed ; if not previously assessed, the clerk shall require the assessor for the current year to value such land ; and it shall be the duty of the assessor to value such lands when so required. The owners of such lands shall have the right to appeal 40 to the Council at its next meeting, against excessive assessment, notwithstanding that the roll may have been finally revised."

Section 122 Assessment Act amended. If there be distress upon lands of non-residents, County Treasurer may authorize Collector of Local Municipality to levy.

36. Section one hundred and twenty-two is hereby repealed and the following substituted :

" Whenever the county treasurer is satisfied that there is distress 45 upon any lands of non-residents in arrear for taxes, he shall issue a warrant under his hand and seal to the collector of the local municipality who shall thereby be authorized to levy the amount due upon any goods and chattels found upon the land in the same manner and subject to the same provisions as are contained in the sections 50 ninety-seventh to the one hundred and first of this Act, with respect to distresses made by collectors." 16 V., c. 182, s. 54.