

NOTICE OF SALE.

Six days public notice to be given..... 13
To be posted up in at least three public places..... 13

PENALTY.

Collector liable to from \$8 to \$80 for not making declaration of office
(a)..... 3
Collector when liable to attachment (a)..... 4
Collector liable to \$100 for refusing or neglecting any duty under
The Assessment Act..... 18
Collector liable to a fine not exceeding \$200 for fraudulent collection
Collector liable to \$10 and costs for failure to report uncollected taxes
on dogs..... 21
For offences against sub- sec. 6 and 7 of sec. 135..... 11

RENT.

When to be paid to collector..... 15

ROLL.

To be delivered with certificate to Collector on or before the first
October (b)..... 5
Date of demand or notice to be entered on..... 6
Entry on prima facie evidence of demand..... 6
Entry to be made on of notices posted to non-residents..... 13
When to be returned by collector..... 15-16
Collector to make oath as to the truth of entries..... 15
City Councils may fix time for returning and enlarge same..... 16
Entry of insufficient distress to be made on..... 16

SALE.

Advertisement of to be posted up in at least three public places..... 13
Six days public notice of to be given..... 13
To be by public auction..... 14

SEIZURE.

Cannot ordinarily be made until after 14 days from notice or demand 7
May be made before expiry of 14 days if goods about to be moved
out of municipality..... 11
Of goods of person who is actually assessed for the premises and
whose name appears on the collector's roll for the year as liable
therefor anywhere in the county..... 7
In case of non-residents can be made on lands only..... 13

TAXES.

When due..... 8
Fourteen days demand or notice for required before seizure..... 17
To be paid to proper treasurer..... 15-18
When percentage may be added to (ii)..... 7
May be paid by instalments when (ii)..... 6
When they may be seized before expiry of 14 days..... 11
When to be paid over by collector..... 16

TREASURER.

Returns to be made to by collector..... 15
To credit collector with taxes not realized..... 17

WAREHOUSEMAN.

Goods in possession for storing or sale exempt..... 10