his books, so that arrears due on account of any parcel or lot of land at the date of the alteration shall be placed to the credit of the Municipality, within which the land after such alteration is situate; and if a union of Counties is about to be dissolved, all the taxes on non-residents' land imposed by by-laws of the Provisional Council of the Junior County, shall be returned to and collected by the Treasurer of the United Counties, and not by the Provisional Treasurer, and the Treasurer of the United Counties shall open an account forthwith for the Junior County with the Non-Resident Land Fund.

If any union be about to be dissolved.

New municipalities partly in one County and partly in another.

160. In cases where a new Municipality shall be formed partly from two or more Municipalities situate in different Counties, the collection of non-resident taxes due at the time of formation, shall remain in the hands of the Treasurer of the respective Counties formerly having jurisdiction over the respective portions of territory forming the new Municipality, and the respective Treasurers shall keep a separate account of such moneys, and pay the same to the new Municipality; and where a new Municipality shall be formed from two or more Municipalities situate in any one County, the Treasurer shall, in like manner, keep a separate account for such new Municipality.

All arrears to form one charge upon the lands subject to them, &c.

161. The Treasurer of the County shall not be required to keep a separate account of the several distinct rates which may be charged on lands, but all arrears, from whatever rates arising, shall be taken together and form one charge on the land.

Deficiencies in certain taxes to be supplied by the Municipality.

162. Every Local Municipal Council in paying over any school or local rate, or its share of any County rate or of any other tax or rate lawfully imposed for Provincial or local purposes, shall supply, out of the general funds of the Municipality, any deficiency arising from the non-payment of the taxes, but shall not be held answerable for any deficiency arising from abatements of, or inability to collect the tax on personal property.

Money from Land Fund how appropriated.

163. All sums which may at any time be paid to a Municipality out of the Non-Resident Land Fund of the County, shall form part of the general funds of such Municipality.

Debentures may be issued on the credit of the non-resident Land Fund.

164. The Council of the County may from time to time, by by-law, authorize the warden to issue, under the Corporate Seal, upon the credit of the Non-resident Land Fund, Debentures payable not later than eight years after the date thereof, and for sums not less than one hundred dollars each, so that the whole of the debentures at any time issued and unpaid do not exceed two-thirds of all the arrears then due and accruing upon the lands in the County, together with such other sums as may be in the Treasurer's hands, or otherwise invested to the credit of