

"assessment of lands and other rateable property throughout this Province," "vince," and to render more effectual the several laws of this Province imposing rates and assessments, by providing under certain restrictions for the levying of such rates and assessments by the sale of a portion of such land on which the same are charged," notwithstanding the repeal of the said Act by the Act 13 and 14 Vic., cap. 66, intituled, "An Act to repeal the Acts and provisions of law relative to assessment and matters connected therewith in Upper Canada."

LXVI. And be it enacted, That the Sheriff shall enter in a book, to be furnished by the County, a full description by metes and bounds, of each parcel of land, conveyed by him to purchasers for arrears of taxes, with an index thereto, which book shall be returned to the Treasurer after the aforesaid entries are made, and shall by him be kept, together with all copies of Assessors and Collector's Rolls, and other Documents relating to non-resident lands, amongst the records of the County.

Sheriff to enter in a book description of lands conveyed to purchasers by him.

LXVII. And be it enacted, That all the moneys which may at any time be received by the County Treasurer on account of the taxes on non-resident lands in any Municipality in the County, whether the same be paid to him directly or be levied by the Sheriff, shall be and constitute a distinct and separate fund, which shall be called the *Non-Resident Land Fund* of such County, and the Treasurer shall open an account for each Municipality with the said fund; and if any two or more Municipalities having been united for Municipal purposes are afterwards dis-united, or if any Municipality or part of Municipality shall hereafter be added to or detached from any County or to or from any other Municipality, the Treasurer shall make such corresponding alterations in his books, as that any arrear 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 alterations shall be situate.

Non-Resident Land Fund established, and of what it shall consist.

LXVIII. And be it enacted, That 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, and each Municipality shall supply out of the general funds of the Municipality, the deficiency in its share of the Lunatic Asylum Tax, or of any County rate, or in any School or local rate arising from the non-payment of any tax on land, and all sums which may at any time be paid to any Municipality out of the non-Resident Land Fund of the County, shall form part of the general funds of such Municipality; Provided always, that the several Municipalities shall not be held answerable for any deficiency arising from inability to collect any tax or personal property.

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

Proviso.

LXIX. And be it enacted, That it shall be lawful for the Municipal Council of the County from time to time, by By-law, to authorize the Warden to issue Debentures upon the credit of the said non-Resident Land Fund for sums not less than £25 each, so that the whole of the Debentures, at any time issued and unpaid shall 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 the said fund; and such Debentures shall be negotiated by the Warden and Treasurer of the County, and

Debentures may be issued on the credit of the non-Resident Land Fund, &c.