

28. If the Clerk of any such Municipality shall neglect to preserve the said lists of lands in arrears for taxes furnished to him by the County Treasurer, or to furnish copies of such lists, as required, to the Assessor or Assessors, or shall neglect to return to the County Treasurer a correct list of the lands which have come to be occupied as required in section twenty-four of this Act, and a statement of the balances which may be uncollected on any such lots, as required in the twenty-sixth section of this Act, or if any Assessor or Assessors shall neglect to examine such lands as are entered on each such list, and make returns in manner hereinbefore directed, every person making such default shall, on summary conviction thereof before any two Justices of the Peace having jurisdiction in the County in which the Municipality is situated, be liable to the penalties imposed by sections one hundred and seventy-one and one hundred and seventy-three of the Assessment Act of Upper Canada, all fines so imposed to be recovered by distress and sale of any goods and chattels of the party making default.

Penalties for
contravention
of this Act by
Clerks and
Assessors.

29. Unpatented land, vested in or held by Her Majesty, which shall hereafter be sold or agreed to be sold to any person, or which shall be located as a free grant, shall be liable to taxation from the date of such sale or grant, and any such land which has been already sold or agreed to be sold to any person, or has been located as a free grant, shall be held to have been liable to taxation since the first day of January, one thousand eight hundred and sixty-three, and all such lands shall be liable to taxation thenceforward, under the Assessment Act for Upper Canada, in the same way as other land, whether any license of occupation, location ticket, certificate of sale, or receipt for money paid on such sale, has or has not been, or shall or shall not be issued, and (in the case of sale or agreement of sale by the Crown) whether any payment has or has not been, or shall or shall not be made thereon, and whether any part of the purchase money is or is not overdue and unpaid; but such taxation shall not in any way affect the rights of Her Majesty in such lands.

Unpatented
lands shall be
liable to taxa-
tion.

Rights of the
Crown re-
served.

30. Section ninety-eight is hereby repealed, and the following substituted:

"The collector shall—by advertisement, posted up in at least three public places in the township, village or ward wherein the sale of the goods and chattels distrained is to be made—give at least six days' public notice of sale, and of the name of the person whose property is to be sold; and at the time named in the notice the collector shall sell at public auction the goods and chattels distrained, or so much thereof as may be necessary." 16 V., c. 182. s. 48.

Part of sec.
98 repealed.

Public notice
of sale to be
given: and in
what manner.

31. It shall not be the duty of the Treasurer or Sheriff of any County to make enquiry, before issuing a warrant, or effecting a sale of lands for taxes, to ascertain whether or not there is any distress upon the land, nor shall they be bound to enquire into or form any opinion of the value of the land; and if any tax in respect to any lands sold by the Sheriff after the passing of this Act, shall have been in arrears for five years, as in the twenty-first section of this Act mentioned, preceding the first day of January in the year in which the Sheriff shall sell the said lands, and the same shall not be redeemed in one year after the said sale, such sale and the Sheriff's deed to the purchaser of any such lands (provided the sale shall be openly and fairly conducted) shall be final and binding upon the former owners of the said lands, and upon all persons claiming by, under, or through them.

Treasurer and
Sheriff not re-
quired to find
distress on
lands.

Sheriff's sale
and convey-
ance final.