The Sheriff to give certificate of execution of conveyances since 1st January, 1851, for registration.

154. As respects land sold for taxes since the first day of January one thousand eight hundred and fifty-one, and prior to the first day of January one thousand eigh hundred and sixty-six, the Sheriff shall also give the purchaser or his assigns, or other legal representatives, a certificate under his hand and seal of office of the execution of the Deed, containing the particulars in the last section mentioned; and such certificate for the purpose of registration in the Registry Office of the proper County of any deed of land sold for taxes since the first of January, one thousand eight hundred and fifty-one, shall be deemed a memorial thereof, and the deed shall be registered, and a certificate of the registry thereof, shall be granted by the Registrar on production to him of the deed and certificate, without further proof; and the Registrar shall, for the registry and certificate thereof, be entitled to seventy cents and no more.

Treasurer to enter in a book description of lands conveyed to purchaser by him.

155. The Treasurer shall enter in a book, which the County Council shall furnish, a full description of every parcel of land conveyed by him to purchasers for arrears of taxes, with an index thereto, and such book, after such entries have been made therein, shall together with all copies of Collector's Rolls and other documents relating to non-resident lands, be by him kept amongst the records of the County.

Deed valid against all parties if not questioned within a certain time.

156. Whenever lands shall have been or may be hereafter sold for arrears of taxes, and the Sheriff or Treasurer as the case may be shall have given a deed for the same, such deed shall be to all intents and purposes valid and binding, except as against the Crown if the same has not been questioned before some Court of competent jurisdiction by some person interested in the land so sold, within four years after the passing of this Act, when the land was sold and a Deed given by the Sheriff before the passing of this Act or within four years from the giving of such Deed when such sale shall take place or Deed be given after the passing of this Act.

Non-resident Land Fund established in each County, and of what it shall consist.

157. The Council may by By-law direct that all the moneys received by the County Treasurer on account of taxes on non-resident lands, shall be paid at stated periods to the several local municipalities to which such taxes were due, or shall constitute a distinct and separate fund, to be called the "Non-resident Land Fund" of such County.

Treasurer to open an account for.

158. The Treasurer shall, when such fund may have been created, open an account for each Local Municipality with the said fund.

Counties united and afterwards disunited.

159. If two or more Local Municipalities, having been united for municipal purposes, be afterwards disunited, or if a Municipality or part of a Municipality be afterwards added to or detached from any County, or to or from any other Municipality, the Treasurer shall make corresponding alterations in his