

Peace, on the oath of one or more credible witnesses, forfeit and pay such a sum of money not exceeding *Five Pounds*, together with the costs of and attending the conviction, as the said Justice shall think fit; such conviction and all other convictions before a Justice or Justices of the Peace under this Act or the Upper Canada School Act of 1850, and the costs thereof to be levied and collected from the offender, who, in default of payment, may be imprisoned for any time not exceeding thirty days, unless such fine and costs, and the reasonable expenses of endeavouring to collect the same, shall be sooner paid. 5 10

Provision for sale of lands on which School rates shall remain unpaid.

XX. And be it enacted, That if the Taxes or School Rates mentioned in the Roll or List of the Collector appointed by the Trustees of any School Section, or Board of School Trustees or under any By-law of any Municipality, shall remain unpaid, and such collector shall not be able to collect the same, he shall deliver to the County Treasurer, or to the City Chamberlain (if the account relate to a City,) an account of all such Taxes or Rates remaining due on such Roll or List; and in such account the Collector shall state, opposite to each separate assessment, the reason why he could not collect the same, by inserting, in each case, the words "non-resident," or "no property to distrain," as the case may be, and upon making oath before the Treasurer or Chamberlain, that the sums mentioned in such account remain unpaid, and that he has not, upon diligent inquiry, been able to discover any goods or chattels belonging to or in the possession of the parties charged with or liable to pay such sums, whereon he could levy the same, the said account shall be sufficient authority to the County Treasurer or City Chamberlain to proceed to sell the lands on which such Taxes or Rates remain unpaid in the manner hereinafter provided. 15 20 25 30

Duty of County Treasurer or City Chamberlain as to such lands.

XXI. And be it enacted, That it shall be the duty of the said County Treasurer or Chamberlain to prepare a list of such lands upon which any such Tax or Rate shall remain due at the time of such Collector making his account, and it shall be the duty of such Treasurer or Chamberlain, within one month after the receipt of such account, to address a circular letter, through the post, to the owners of the several lots or parts of lots of land respectively, on which such Taxes or Rates are still due, stating the amount due, and calling for payment thereof: Provided always, that in any case where the County Treasurer or Chamberlain shall not be able to satisfy himself who the owner of any land in the said account or list, is, or where he resides, it shall be the duty of such Treasurer or Chamberlain to publish a list of such lands in the same manner and at the same time, and subject to the like charges and expenses as lands published under the forty-fifth section of the Upper Canada Assessment Act of one thousand eight hundred and fifty. 35 40 45