

remaining unpaid, and stating the reason why payment has not been made.

116. The Treasurer of each local Municipality shall, within fourteen days after the time appointed for the return and final settlement of the Collector's Roll, and before the eighth day of April in every year, furnish the County Treasurer with a statement of all arrears of taxes and school-rates directed in the said Collector's Roll or by School Trustees to be collected, such return to contain a description of the lots or parcels of land, a statement of unpaid arrears of taxes, if any, on lands of non-residents, which have become occupied, as required by section one hundred and twelve of this Act, and generally such other information as the County Treasurer may require and demand, in order to enable him to ascertain the just tax chargeable upon any land in the Municipality for that year, and the County Treasurer shall not be bound to receive any such statement after the eighth day of April in each year.

Statement of arrears to be returned by local Treasurer to County Treasurer and when.

117. In case it shall be found by the statement directed by the last preceding section to be made to the County Treasurer, that the arrears of taxes upon the occupied lands of non-residents, directed by the one hundred and fifteenth section of this Act to be placed on the Collector's Roll, or any part thereof, remain in arrear, such lands shall be liable to be sold for such arrears and shall be included in the next or any ensuing list of lands to be sold by the County Treasurer under the provisions of the one hundred and twenty-ninth section of this Act, notwithstanding that the same may be occupied in the year when such sale takes place, and such arrears shall not again be placed upon the Collector's Roll for collection.

Liability of lands to sale if arrears are not paid : and when.

118. If the Clerk of any such Municipality shall neglect to preserve the said list 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 by the one hundred and fourteenth section of this Act, and a statement of the balances which may remain uncollected on any such lots, as required by the one hundred and fifteenth 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 Officer making such default shall, on summary conviction thereof before any two Justices of the Peace having jurisdiction in the County in which such Municipality is situated, be liable to the penalties imposed by sections one hundred and seventy-six, one hundred and seventy-seven, and one hundred and seventy-eight of this Act; all fines so imposed to be recoverable by distress and sale of any goods and chattels of the party making default.

Penalty of local Clerk neglecting his duties under preceding sections and on assessors so neglecting.

How to be levied.