

case of the sale of the remainder, and the Collector shall enter the name of the owner in his account of arrears of taxes. 2

How the collector shall proceed with regard to taxes which he cannot collect.

XLI. And be it enacted, That if any of the taxes mentioned in the Collector's Roll shall remain unpaid, and the Collector shall not be able to collect the same, he shall deliver to the County Treasurer or City Chamberlain, an account of the taxes remaining due for "County Rates" or "City Rates," and upon making oath before the County Treasurer or City Chamberlain, that the sums mentioned in such account remain unpaid, and that he has not upon diligent enquiry been able to discover any goods or chattels belonging to or in the possession of the persons charged with or liable to pay such sums, whereon he could levy the same, he shall be credited with the amount thereof; and the said Collector shall likewise deliver to the Town, Village or Township Treasurer, a similar account of the taxes remaining due for Town, Village or Township Rates; and upon making before such Treasurer a similar oath to that hereinbefore required, in respect of unpaid County or City Rates, he shall be credited with the amount of such deficiency. 28

Mode of proceeding against any collector refusing or neglecting to pay over monies by him collected.

XLII. And be it enacted, That if any Collector shall refuse or neglect to pay to the County, City, Township, Village or Town Treasurer or Chamberlain, or to such other person as shall be legally authorized to receive the same, the sums contained on his roll, or to account for the same as uncollected, the County, City, Township, Village or Town Treasurer or Chamberlain, shall, within *twenty* days after the time when such payments ought to have been made, issue a warrant under his hand and seal, directed to the Sheriff of the County, or to the High Bailiff of such City, commanding him to levy such sum as shall remain unpaid and unaccounted for, of the goods, chattels, lands and tenements of such Collector, and to pay the sums to the County, City, Town- 46

Warrant to the sheriff or high bailiff to levy such monies.