

XL. And be it enacted, That it shall be the duty of the Collector to receive taxes upon the lands of non-residents if tendered to him within the time of his collection.

And on lands of non-residents.

XLI. And be it enacted, That on or before the first day of August, in each year, it shall be the duty of each Collector to return his Collector's Roll to the Treasurer of the Township, Village or Town, or City Chamberlain, and to pay over the amount payable to such Treasurer or Chamberlain.

Time for return of collectors rolls.

XLII. 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 Township, Village or Town Treasurer or City Chamberlain, an account of the taxes remaining due for "Township," "Village," "Town" or "City Rates," 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 enquiry 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, he shall be credited with the amount thereof; and the said Collector shall likewise deliver to the County Treasurer, a similar account of the taxes remaining due for County Rates and shall pay over the amount payable to such Treasurer; and upon making before such Treasurer a similar oath to that hereinbefore required, in respect of any unpaid taxes, he shall be credited with the amount of such deficiency.

Accounts to be rendered by collectors on oath.

XLIII. And be it enacted, That it shall be the duty of the proper Clerk, previously to the delivery of the Collector's Rolls by him to the several Collectors, to furnish the Treasurer of the Township, Village, or Town or the Chamberlain of the City, with a correct copy of each roll so far as the same relates to the lands of non-residents; and such Treasurer or Chamberlain shall enter the same in a book to be kept by him for that purpose, together with the taxes charged upon such lands.

Treasurer, or Chamberlain to keep copy of roll as to lands of non-residents.

XLIV. And be it enacted, That upon the return of the Collectors' Rolls to the said Treasurer or Chamberlain, he shall enter in the said book any taxes which may have been charged upon such lands by the Municipal Council of the County in which the land is situate, and he shall also enter in the said book, the taxes which shall appear to have been received on such lands by the Collector.

And enter taxes paid.