

As to Cities
and Towns.

the Clerks and Assessors of Cities, and Towns withdrawn from the jurisdiction of the Council of the County in which such Cities are Towns are situate.

Assessor's
Certificate.

23. All Assessors shall attach to each such list a certificate signed by them, and verified by oath or affirmation, in the form following:— 5
“I do certify that I have examined all the lots in this list named, and that I have entered the names of all occupants thereon, as well as the names of the owners thereof, when known, and that all the entries relative to each lot are true and correct, to the best of my knowledge and belief.” 10

Clerks of
Municipalities
to return lists
of lands be-
come occu-
pied to
County Treas-
urer before
1st May.

24. The Clerk of each Municipality shall before the first day of May, in each year, examine the Assessment Roll, (required to be returned by the Assessor not later than the fifteenth day of April by the fourteenth clause of this Act,) and ascertain whether any lot embraced in the said list last received by him from the County 15
Treasurer is entered upon the roll of the year as then occupied; and the said Clerk shall on or before the first day of May, in each year, furnish to the County Treasurer a list of the several parcels of land which shall appear on the resident roll as having become occupied. And the said County Treasurer shall, on or before the first day of 20
July in the then current year, return to the Clerk of each Municipality an account of all arrears of taxes due in respect of such occupied lands, including the percentage chargeable under section one hundred and twenty-one of the Assessment Act; and the Clerk of each Municipality shall in making out the Collector's roll of the 25
year, add and include such arrears of taxes to the taxes assessed against such occupied lands, for the current year, and such arrears shall be collected in the same manner and subject to the same conditions as all other taxes entered upon the Collector's roll.

County Treas-
urer to send
Clerks state-
ment of ar-
rears before
1st July.

Clerk to add
arrears to
current year's
Assessment.

When suffi-
cient distress
is not found,
how dealt
with.

25. If there shall not be sufficient distress upon any of the 30
occupied lands in the preceding section named to satisfy the total amount of the taxes charged against the same, as well for the arrears as for the taxes of the then current year, the Collector shall so return it in his roll to the Treasurer of the Municipality, showing the amount collected, if any, and the amount remaining unpaid, and stating the 35
reason why payment has not been obtained.

Duties of offi-
cers when
partial pay-
ments are
made.

26. The Treasurer of each Municipality shall at the time that he furnishes the County Treasurer with the copy of the Collector's roll required by the one hundred and tenth section of the Assessment Act, furnish also a statement of the amount of the arrears collected on 40
each lot, and the balance, if any, remaining due on any such lots; and the County Treasurer shall credit the several lots in his books with the sums so paid, and charge the municipality with such sums, and with the proportion of any county rate chargeable against such lands. 45

County Treas-
urer to ad-
vertise for
sale lands on
which bal-
ance remains
unpaid.

27. All such occupied lands of non-residents upon which a balance of five years' arrears of taxes remain unpaid, shall be considered, after the return made under the preceding section, as liable to be sold for such arrears, and be included in the next ensuing warrant issued by the County Treasurer under section one hundred and twenty-four 50
of the Assessment Act.