| Liable to a penality of from \$8 to \$80 for not making declaration of  |       |
|---|-------|
| office  | 3     |
| When liable to attachment   | 4     |
| Liable to a penalty of \$100 for refusing or neglecting any duty under the Assessment Act   | 18    |
| Liabile to a fine not exceeding \$200 for fraudulent collection   | 19    |
| Liable to a fine of \$10 and costs for failure to report uncollected taxes on dogs  | 21    |
| To enter date of making demand or giving notice on roll   | 6     |
| Agent may deliver notice and make entry of it in cities and towns   | 6     |
| Cannot appoint agent in other places, to give no fice (g)   | 6     |
| Demand may be made by at any time after receipt of roll<br>Distress by may be made after 14 days after demand or notice or                                      | 6     |
| notice served pursuant to By-law  Distress by may be made before the expiration of 14 days after  | 7     |
| demand under certain circumstanees  | 11    |
| May sell after six days' public notice To Transmit by post, statement and demand to non-residents   | 12    |
| Surplus of sale to be paid to the person in whose possession goods were if claim admitted   | 14    |
| Surplus where claim contested to be paid to treasurer of municipality   | 14    |
| To return roll not later than day appointed by council  | 15    |
| clerk   | 16    |
| To make oath before treasurer of unpaid taxes   | 17    |
| Goods of may be levied on by Sheriff for refusal to pay over moneys.  | 19    |
| To make entries on roll of taxes not paid   | 16 20 |
| In territorial districts  Duties of as to defaulter's lists   | 22    |
| Duties of under Public Schools Act  | 21    |
| COMMISSION AGENT  |       |
|   | 10    |
| Goods in possession of for storing or sale not liable to seizure  | 10    |
| COSTS.  |       |
| Of distress same as Division Court Bailiff's  | 11    |
| COUNCIL   |       |
| To appoint collector  | 3     |
| When to authorize, levy and collection of taxes   | 15    |
| To fix time for return of roll  | 15    |
| COUNTY  |       |
| Shall include cities  | 11    |
| COUNTY TREASURER.   |       |
| May issue warrant to collect arrears  | 18    |
| DISTRESS.   |       |
| Exemptions from.  May be made on goods in possession of person who is actually assessed in ed for the premises, etc., of the interest of the person assessed in | 25    |
| any goods on the premises, etc., anywhere in the county  Of the goods of the owner of the premises, found thereon whether                                       | 8     |
| owner assessed for premises or not  | 9     |
| Owners or persons assessed  | e     |