

II. At the time of filling in or making up the Rolls, the Assessors shall deliver to each ratepayer therein a notice of their valuation of his or her real and personal estate. Such notices shall be supplied by the County Clerk, and parties aggrieved or objecting shall, within 15 days, send to the Clerk a statement under oath of the value of their property, to be submitted to the Committee on Assessments for their action.

ASSESSMENT ROLLS.

The Assessment Rolls, as soon as received by the Councillor, shall be handed over, with all papers therewith, to the Revisors, Assessors, Collectors, Overseers of Highways, or Presiding Officer, as the case may be.

ASSESSMENTS.

I. All monies to be assessed or levied on the County shall be levied and collected under Chapter 24 of the Acts of 1862 as amended, and the Clerk of the Council in connection therewith shall fulfil all the duties required of the Clerk of the Peace, excepting those contained in Sections 1, 2, 3 and 4 in said Act respecting Town Meetings, which are abolished under the County Incorporation Act.

II. The Assessment for Poor shall be a District rate equally apportioned on the valuations in the County Assessment Roll for the year.

III. The amount to be assessed for Poor shall be voted at the Annual Meeting of the Council on application of each District Councillor and entered on the Assessment Roll, as in Section II., by the Clerk.

COLLECTOR OF COUNTY AND POOR RATES.

I. It shall be the duty of Collectors, on receiving the Assessment Roll, to fill in the notices sent for that purpose by the Clerk of the Council, the amounts levied upon each ratepayer, and collect the same as stated in Chapter 24 Acts of 1862, and forward to the County Treasurer. The Roll shall be returned to the County Clerk not later than the last day of October in each year.

II. For all rates then unpaid the Collector shall make up a list of defaulters, attested to, and a Warrant of Distraint shall be issued against the parties, as the law provides.

III. On returning the Roll the Collector shall state in the column of Remarks the reasons why rates then uncollected have not been paid.

IV. The amount ordered to be levied on the District for the support of the Poor shall be collected and paid over to the Overseers of the Poor through their Treasurer, and his receipt therefor sent or handed to County Treasurer.

V. Before receiving the Roll for collection every Collector of