

IX. And be it enacted, That no Town Lot shall be deemed to be improved unless the same shall be cleared and fenced or otherwise sufficiently enclosed, with or without Buildings thereon, or unless such Lot shall have a Dwelling House, Store or Workshop, actually used as such, erected thereon.

What Lots shall be deemed improved.

X. And be it enacted, That within Two Days next after the expiration of the said Forty Days' notice hereinbefore directed to be given, the said Collector shall furnish the Treasurer aforesaid with an account of all Moneys paid to him for such Assessment, and pay over to the Treasurer the amount received by him, which Treasurer shall, thereupon, or within Two Days next after the receipt of such Account and Moneys, call a Meeting of the Assessors, who, being met, shall examine and audit the said Account; and should it be found, on the examination thereof, that there is or are any Lot or Lots on which the Assessment has not been paid, the said Assessors are hereby authorised and required to issue to the said Collector a Precept or Precepts, in the form marked (A.) in the Schedule to this Act annexed, against such Lot or Lots so found in arrear, commanding him to enter upon and take the Goods and Chattels to be found on the Lot or Lots so assessed, and of the same to make public sale to pay the said Assessment and Costs; and the said Collector having seized the said Goods or Chattels shall thereupon advertise the same in writing, in Three public places of the said Town, and at the end of Six Days thereafter, shall sell the same, or as much thereof as will satisfy the Assessment and Costs; and if no Goods or Chattels can be found on the said Lot or Lots in arrear, as aforesaid, then and in that case the said Collector is hereby authorised and directed to make public sale of such Lot or Lots so found to be in arrear as aforesaid, after giving Three Months' notice thereof in the *Royal*

Collector to account to Treasurer.

Assessors to audit such account.

Lots in arrear, how dealt with:

Precept to be issued;

Goods and Chattels to be sold.

Mode of Sale.

When no Goods or Chattels can be found, Lots to be sold.