

Clerks to ascertain lands occupied from assessment rolls, and make returns to County Treasurer.

County Treasurer to certify arrears

Arrears to be placed on the Collector's roll.

3. The Clerk of each municipality shall, after the assessment roll for the current year shall have been returned to him by the Assessors; examine the roll, and ascertain whether any lot embraced in the said list last received by him from the County Treasurer is entered upon the roll of the year as then occupied. And the said Clerk shall, on or before the fifteenth day of May in each year, furnish to the County Treasurer a list of the several lands which shall appear on the resident roll to have become occupied, and the said County Treasurer shall, on or before the first day of 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. And the Clerk of each municipality shall, in making out the collector's roll of the year, add and include such arrears of taxes to the taxes assessed against such occupied lands for the then current year, and such arrears shall be collected by the collectors of the municipalities in the same manner and subject to the same conditions as all other taxes entered upon the collector's roll.

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County Treasurer and Sheriff not bound to enquire for distress or value of land before sale for taxes.

Sheriff's title to lands five years in arrear to be final.

4. The Treasurer and Sheriff of every county shall not be required to enquire before sale of lands for taxes whether there is any distress upon the land, nor shall they be bound to inquire into or form any opinion of the value of the land. And if any taxes in respect to any lands sold by the Sheriff shall have been in arrears for five years, as in the first section of this Act mentioned, preceding the first day of January in the year in which the Sheriff shall have sold the said land, and the same shall not have been redeemed in one year after the said sale, such sale and the Sheriff's deed to the purchaser of any such lands (provided the said sale shall have been openly and fairly conducted) shall be final and binding upon the former owners of the said lands, and upon all persons claiming by, through, or under them.

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Treasurer not to include in his warrant lands not in his January lists or which have become occupied.

5. The said Treasurer of the county shall not issue his warrant to the Sheriff for the sale of any lands which have not been included in the list furnished by him to the Clerks of the several municipalities, in the month of January of the year in which he shall issue his warrant, nor of any of the lands which have been returned to him as being occupied under the provisions of the third section of this Act.

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Penalties.

6. If the Clerk of any such municipality shall neglect to preserve the said list furnished to him by the County Treasurer for the year in which the same shall be furnished, or to furnish such lists as aforesaid to the Assessor or Assessors, or shall neglect to return to the County Treasurer a correct list of the lands which have come to be occupied, as directed in the third section of this Act, or if any Assessor or Assessors shall neglect to examine such lands as are entered on each such list, and make return in manner hereinbefore directed, every person making such default shall, on summary conviction thereof before any two Justices of the Peace having jurisdiction in the county of which the municipality shall form a part, be liable to the penalties imposed by sections one hundred and seventy-one and one hundred and seventy-three of the Act relating to Assessment of Property, chapter fifty-five of the Consolidated Statutes for Upper Canada, to be recovered by distress and sale of any goods and chattels in the possession and apparent ownership of the party making default; and such goods and chattels shall not be subject to any claim under a bill of sale or for rent.

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Section 98
Con. Stat. U.
C. cap. 55, re-
pealed in part.

7. That part of section ninety-eight of chapter fifty-five of the Consolidated Statutes for Upper Canada commencing with the words, in the fifth line, "*or in case of*" to the end of the section, is hereby repealed.

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