sold, and shall convey, subject to the right 2 of redemption hereinafter provided for, all the rights and interest which the owner 4 had therein at the time when the same was taken for his taxes.

LXIII. And be it enacted, That the Owner may owner of any real estate sold for payment three years, 8 of taxes, or his heirs, executors, adminis- paying ten per trators or assigns, may at any time within 10 three years from the day of sale, redeem the estate sold by paying or tendering to the 12 purchaser or his heirs, executors, administrators or assigns, or to the Sheriff of the 14 County, or High Bailiff of the City, for the use and benefit of such purchaser or 16 his legal representatives, the sum paid by him, together with interest thereon at the 18 rate of Ten per cent per annum.

redeem during cent interest.

LXIV. And be it enacted, That it shall Monies belong. 20 be the duty of the County Treasurer, on the receipt from the Sheriff of the taxes on 22 the lands of non-residents, forthwith to pay over to each Township, Village or Town 24 Treasurer, the amount of such taxes belonging to such Township, Village or Town 26 respectively.

ing to any township, village, &c. to be paid over to

LXV. And be it enacted, That if any Punishment of 28 Assessor or Collector under this Act shall make unjust or fraudulent assessment or 30 collection, or shall wilfully omit any duty required of him by this Act, he shall be 32 guilty of a misdemeanor, and upon conviction thereof before any Court of competent 34 jurisdiction, he shall be liable to a fine not exceeding twenty-five pounds, (or to im-36 prisonment in the common gaol of the County for a period not exceeding three 38 calendar months,) (and to imprisonment until the fine shall be paid,) or to both at 40 the discretion of the Court whose duty it shall be to pass the sentence of the law

assessors or collectors acting fraudu-

LXVI. And be it enacted, That if any Punishment of 44 Sheriff or High Bailiff, shall wilfully omit

42 on such offender.

sheriffs or