

and also the owners thereof, if known and resident within the Municipality, upon their respective Assessment notices that the and is liable to be sold for arrears of taxes, and enter in a column (to be reserved for the purpose) the words "occupied land parties notified," or "not occupied," as the case may be ; all such lists shall be signed by the Assessor or Assessors and returned to the Clerk with the Assessment Roll, and the clerk shall file the same in his office for public use ; and every such list, or copy thereof, shall be received in any Court as evidence in any case arising concerning the assessment of such lands ; and the duties herein imposed upon the Treasurer of any County and the Clerk and Assessors of any Municipality, shall be performed by the Chamberlain or Treasurer and the Clerks and Assessors of Cities and Towns withdrawn from the jurisdiction of the Council of the County in which such Cities and Towns are situate.

Lists to be returned.

As to towns and cities withdrawn from counties.

Assessors' certificate.

113. All Assessors shall attach to each such list a certificate signed by them, and verified by oath or affirmation, in the form following :

Form.

" I do certify that I have examined all the lots in this list named, and that I have entered the names of all occupants thereon, as well as the names of the owners thereof, when known, and that all the entries relative to each lot are true and correct to the best of my knowledge and belief."

Local clerks to certify lands which have become occupied.

114. The Clerk of each Municipality shall, before the first day of May in each year, examine the Assessment Roll when returned by the Assessor, 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 first day of May in each year, furnish to the County Treasurer, a list of the several parcels of land which shall appear on the Resident Roll as having 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, including the percentage chargeable under section one hundred and twenty-six of this Act ; and the clerk of each Municipality shall in making out the Collector's Roll of the year, add such arrears of taxes to the taxes assessed against such occupied lands for the current year, and such arrears shall be collected in the same manner, and subject to the same conditions as all other taxes entered upon the Collector's Roll.

County treasurer to certify taxes due on them.

Clerk to insert such amount on Collector's Roll.

If there is not sufficient distress on such lands.

115. If there shall not be sufficient distress upon any of the occupied lands in the preceding section named, to satisfy the total amount of the taxes charged against the same, as well for the arrears as for the taxes of the current year, the Collector shall so return it in his Roll to the Treasurer of the Municipality, shewing the amount collected, if any, and the amount remaining