

of the same after such assessment, and before such tax shall have been collected, or if any party shall neglect 2 or refuse to pay any tax which now is or hereafter shall be assessed in any Township, Village, Town or City, 4 within the County in which he shall reside, and payable by him, it shall be lawful for the Collector of such 6 Township, Village, Town or City, to levy and collect such tax with costs, by distress and sale of the goods and 8 chattels of the party aforesaid, in any Township, Village, Town or City within the same County, to which such 10 party shall have so removed, or in which he shall reside, or of any goods or chattels in his possession therein : and 12 if in any case the taxes payable by any party cannot be recovered in any special manner provided by this act, 14 they may be recovered, with interest and costs, as a debt due to the City, Town, Township, or Village in any competent 16 Court in this Province ; and the production of a copy of so much of the Collector's Roll as shall relate to the taxes 18 so payable by such party, purporting to be certified as a true copy by the clerk of such City, Town, Township 20 or Village, shall be *prima facie* evidence of the debt : and the taxes accrued or to accrue on any land shall be a special 22 lien on such land, having preference over any claim, lien, privilege or incumbrance of any party except the Crown, 24 and shall not require registration to preserve it, and shall bear interest from the time they become due, which interest 26 shall be deemed part of such taxes : Provided always that out of the amount recovered in any such suit, the 28 Treasurer of the Town, Township or Village shall pay over to the Treasurer of the County, the portion (if any) 30 appertaining to the County.

Taxes how recoverable when the special means shall be insufficient.

To be a privileged lien on land.

Proviso:

Collector may receive taxes on undivided portions of lands, &c.

Entry in such case.

XXXIX. And be it enacted, That the Collector shall 32 receive the tax on any lot, piece or parcel of land, separately assessed, although the taxes on others assessed 34 against the same party be not paid, or upon any undivided part of any such lot, piece or parcel of land, provided the 36 person paying such tax shall furnish in writing a statement of such undivided part shewing also who is the owner 38 thereof ; and if the tax on the remainder of such lot, piece or parcel of land shall remain unpaid, the Collector shall 40 enter the substance of such statement in his return to the proper Treasurer or City Chamberlain, to the end that 42 the part on which the tax remains unpaid may be clearly known, so that such undivided part may be excepted in 44 case of the sale of the remainder.