

carried forward and provided for in the estimate of the following year.

2. Where the number of rate-payers residing in a Section is large, the Trustees will find it very convenient in preparing the list of assessments, to have a scale, showing the amount of rate payable on any number of hundreds of dollars, up to ten; also any number of thousands up to four or five.

[For the manner of using such a scale, see directions for the distribution of the County Fund.]

3. The following clauses of the Statute relating to the collection of County Assessments are here given for the information of Trustees:

33. If the taxes be not paid within twenty days thereafter the collector may apply to two justices of the peace, and upon affidavit being made of such statement and demand having been duly mailed by the collector and that the taxes are unpaid, and upon their being satisfied that there can be found on the lands sufficient timber, wood, poles, or other materials, to defray such taxes and expenses, such justices shall issue a warrant, authorizing the collector to sell so much of such timber, wood, poles, or other materials, as may be necessary to pay such taxes and expenses.

48. * * * * *
And the collector shall make oath in writing before such justice, setting forth the name of every defaulter, the sum assessed, that demand has been made, and what portion of the rate is unpaid.

49. Such justice shall thereupon forthwith issue a general warrant of distress against the several defaulters in the form in the schedule, directed to a constable not being such collector, commanding him to levy from the goods of each person