

At not more than \$300, be liable to two days' Statute labour.

At more than \$300, but not more than \$500, to 3 days' labour.

Ratio of service.

	"	500	"	700	"	4	"
	"	700	"	900	"	5	"
5	"	900	"	1,200	"	6	"
	"	1,200	"	1,500	"	7	"
	"	1,500	"	1,800	"	8	"
	"	1,800	"	2,200	"	9	"
	"	2,200	"	2,600	"	10	"
10	"	2,600	"	3,000	"	11	"
	"	3,000	"	3,500	"	12	"
	"	3,500	"	4,000	"	13	"

And for every \$600 above \$4,000, 1 day.

"In Townships where farm lots have been sub-divided into park or village lots, and the owners be not resident and have not required their names to be entered on the Assessment Roll, the Statute labour shall be commuted by the Township Clerk in making out the list required under section ninety-three of the said Act when such lots are under the value of two hundred dollars to a rate not exceeding one per cent. on the valuation; but the Council may direct a less rate to be imposed by a general by-law."

COUNTY TREASURERS, LOCAL TREASURERS, CLERK AND ASSESSORS— THEIR DUTIES.

21. The Treasurer of every County in Upper Canada shall furnish to the Clerk of each Municipality in the County, a list of all the lands in his Municipality, in respect of which any taxes shall have been in arrears for five years preceding the first day of January in any year, and the said list shall be so furnished during the month of January in every year, and shall contain a statement of the sum due for each year and the total amount due at the time of making up such list, and shall be headed in the words following: "List of lands liable to be sold for arrears of taxes in the year 18—," and for the purposes of this Act, and of the one hundred and twenty-third and the one hundred and twenty-fourth sections of the Assessment Act, the taxes for the fifth year preceding shall be deemed to have been due for five years, although the same may not have been placed upon a Collection Roll until some month in the year later than the month of January.

Treasurer of County to furnish lists of lands on which taxes are in arrears for five years to clerks of local Municipalities.

22. The Clerk of every Municipality in each County is hereby required to keep the said list so furnished by the County Treasurer on file in his office subject to the inspection of any person requiring to see the same; and he shall also deliver to the Assessor or Assessors of the Municipality each year, as soon as such Assessor or Assessors are appointed, a copy of such list; and it shall be the duty of the Assessor or Assessors to ascertain if any of the lots or parcels of land contained in such list are occupied, and to notify such occupant (and the owners thereof, if known) of the amount of taxes due on each such lot for which they are liable to be sold, and enter in a column (reserved for the purpose) the words "occupied and 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 hereinafter imposed upon the Treasurer of any County or union of Counties and the Clerk and Assessor or Assessors of any Municipality or Counties, shall be performed by the Chamberlain or Treasurer, and

Clerks of municipalities to send copies to Assessors.

Duty of Assessors.

Lists to be returned to Clerk.