

	Section or Year of Legislation.	Page.	City.	Town.	Township.	Village.	County.	Provisional Corp'n	Police Village.
Record of persons voting.....	109	29							
Objections to voters.....	110	30							
Term of office.....	111	30							
First meeting.....	112	30							
Performance of statute labor, time.....	113	30							
Scale of statute labor.....	114	30							
To oversee work.....	115	30							
Commutation.....	116	30							
New commissioners.....	117	30							
Penalty for neglecting work.....	118	30							
Penalty on commissioners.....	118 a	30							
Collection of rates—Clerks to make rolls.....	119	30							
Provincial taxes to be collected with other rates.....	120	31							
Clerk to make non-resident roll.....	121	31							
Collectors—shall collect the taxes on roll.....	122	31							
To demand payment.....	123	31							
On non-payment, to levy by distress and sale.....	124	32							
Proceedings in case of non-residents.....	125	33							
When Collectors may distrain.....	126	33							
Public notice of sale.....	127	33							
Surplus, how disposed of.....	128	33							
Claimants to surplus.....	128	32							
When claim contested.....	130	33							
Recovery of taxes by action.....	131	33							
When to return roll.....	132	34							
When Collector fails to collect.....	133	31							
Fixing time for return of roll in Cities.....	134	34							
Taxes unpaid and non collectable.....	135	34							
Collectors to be credited with.....	136	34							
Taxes to be a lien on land.....	137	34							
Commissioner of Crown Lands to furnish lists.....	138	24							
County Treasurer to furnish copies to local Clerks.....	139	35							
Arrears of Taxes—County Treasurer to furnish list.....	140	35							
Clerk to give copies to Assessors, etc.....	141	35							
Assessors' certificate.....	142	35							
Clerks to certify lands occupied.....	143	35							
Where no distress on lands.....	144	36							
Statement of local Treasurer to County Treasurer.....	145	36							
Liability of lands in arrears to be sold.....	146	36							
Penalty on officials for neglect.....	147	36							
Collecting taxes after return of roll.....	148	36							
Taxes may be remitted on non-resident lands.....	149	37							
Taxes must not be received on account.....	150	37							
Treasurer to give statement of arrears.....	151	37							
Unpaid taxes to be entered in a book.....	152	37							
Disunion of united municipalities.....	153	37							
Lands not assessed.....	154	37							
County Treasurer to correct errors.....	155	38							
Pretended receipts, &c.....	156	38							
Ten per cent. to be added.....	157	38							
When distress on non-resident lands.....	158	38							
When patented lands liable to taxation.....	159	38							
Sale of lands for taxes due three years.....	160	39							
Council may extend time.....	161	39							
County Treasurer's duty as to sale.....	162	39							
“ “ lands he may sell.....	163	39							
“ “ to advertise and make list.....	164	39							
Notice in advertisement.....	165	40							
Time of sale.....	166	40							
County Treasurer to post notice.....	167	40							
Expenses to be added to arrears.....	168	40							
May adjourn sale.....	169	40							
How lands shall be sold.....	170	40							
Shall only sell interest of occupant.....	171	41							
Sale of equity of redemption.....	171 a	41							
When purchase money not paid.....	172	42							
Sale not to affect collection of other rates.....	172 a	42							
Certificate of Sale—Tax Dead.....	173	42							
Purchaser to be deemed owner, when.....	174	42							
When purchaser shall cease to have rights.....	175	42							
Treasurer's commission.....	176	42							