

of the parties charged with or liable to pay such sums, whereon he could levy the same, or any part thereof, the Collector shall be credited with the amount not realized.

108. The taxes accrued on any land shall be a special lien on such land, having preference over any claim, lien, privilege or incumbrance of any party except the Crown, and shall not require registration to preserve it. Taxes to be a lien upon land.

YEARLY LISTS OF LANDS GRANTED BY THE CROWN.

109. The Commissioner of Crown Lands shall in the month of February in every year, transmit to the Treasurer of every County, a list of all the land within the County, located as free grants, sold or agreed to be sold by the Crown, or leased, or in respect of which a license of occupation issued during the preceding year. Lists of lands granted, &c., to be furnished annually to County Treasurer by Commissioner of Crown Lands.

110. The County Treasurer shall furnish to the Clerk of each Local Municipality in the County a copy of the said lists, as far as regards lands in such Municipality, and such Clerk shall furnish the Assessors respectively a statement shewing what lands in the said annual list are liable to assessment within such Assessor's Assessment District. County Treasurer to furnish a copy of the list to the Clerks of local Municipalities.

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

111. 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 on or before the fifteenth day of February in every year, and shall be headed in the words following: "List of lands liable to be sold for arrears of taxes in the year one thousand eight hundred and _____; and for the purposes of this Act, the taxes for the first year of the five which have expired under the provisions of this Act, on any land to be sold for taxes, 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." County Treasurer to furnish local clerks with lists of lands five years in arrear for taxes.

112. 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 occupants Local clerks to keep the lists in their offices open to inspection, and give copies to assessors.

Duty of assessors, to notify occupants.

and