LXIII. After the passing of this Act, every proprietor or agent who shall wilfully grant a certificate or receipt for a less sum than the rent actually paid for the premises therein mentioned, or referred to, and every tenant who shall present such a certificate or receipt to the person appointed to make the roll of persons and of moveable property or who shall make a false representation of the amount of rent paid by him, in order to diminish the amount of his assessment, shall be liable, on conviction thereof before the Mayor or a Justice of the Peace, to a fine of not less than five pounds currency, or to imprisonment for at least one calendar month, at the discretion of such Mayor or Justice of the Peace.

Penalty for granting false certificate, &c., of rent.

LXIV. If any person neglects to pay the amount of the taxes for which he is assessed during a period of thirty days after the same shall have been demanded in the manner provided for by this Act, the said Secretary-Treasurer may, and he is hereby required to, levy the same by means of a prosecution in the usual manner before a Justice or Justices of the Peace: and if eight days after judgment shall have been rendered in favor of the said Council by such Justice of the Peace in any suit for money brought by virtue of this Act, such person shall still refuse or neglect to pay his taxes, such Justice of the Peace may, and he is hereby required to, issue on the demand of the said Secretary-Treasurer, a Writ of execution against the moveables of such person refusing or neglecting to pay his taxes; and the amount of such taxes shall be paid by the proper officer to the Secretary-Treasurer after the costs of suit and of the seizure and Sale of such moveable effects, shall have been deducted.

Mode of compelling payment of taxes.

LXV. If the moveables of any person indebted to the said Town Council for taxes are not sufficient to cover the amount claimed, such amount, or any balance less than twenty-five shillings currency remaining due, shall be levied by the sale of the land or lands which shall be charged with or answerable for the payment thereof to the said Council, in the manner hereinafter provided.

Land may be sold for taxes in certain cases.

LXVI. In all cases in which the taxes due on land belonging to a person residing out of the said City, shall not be paid, such taxes may be levied, after due notice given in the manner hereinafter mentioned, by sale of the property or properties charged with such taxes;—provided that such taxes amount in the whole to at least twenty-five shillings currency:

As to taxes payable by non-residents.

LXVII. On the first day of December in each year, the Secretary-Treasurer of the said City shall publish a list of all lots or pieces of land on which taxes are due, which cannot be levied by the sale of any moveable effects, shewing the amount due on each such lot or piece of land; and the said list shall be posted up in the Council Hall of the said Town Council until the day of the adjudication of such pieces of land, and published once in each week in a newspaper of the locality, or twice altogether in the *Canada Gazette*, if there be no such newspaper, and the said list shall be followed by an advertizement announcing that the whole or a part of such pieces of land will be sold by auction and by public adjudication at a place and on a day and at an hour which shall be specified therein, such day being the fortieth lawful day from that on which the said list shall have been posted up.

Lists of Lands liable for taxes to be published annually.