

so much of the land as may be sufficient to discharge the taxes and all lawful charges incurred in and about the sale and the collection of the taxes; selling in preference such part as he may consider best for the owner to sell first; in offering such lands for sale it shall not be necessary to describe particularly the portion of the lot which shall be sold, but it shall be sufficient to say that he will sell so much of the lot as shall be necessary to secure the payment of the taxes due; the amount of taxes stated in the Treasurer's advertisement shall in all cases be held to be the correct amount due:

If the land does not sell for full amount of taxes.

2. If the Treasurer fails at such sale to sell any land for the full amount of arrears of taxes due, he shall, at such sale, give notice that he will, at an adjourned sale, on a day to be named, sell such lands for any sum he can realize, and shall accept such sum as full payment of such arrears of taxes; but the owner of any land so sold shall not be at liberty to redeem the same except upon payment to the County Treasurer of the full amount of taxes due, together with the expenses of sale; and the Treasurer shall account to the Local Municipality for the full amount of taxes that shall be paid.

If the Treasurer sells any land the fee of which is in the Crown, he shall only sell the interest of lessee or locatee.

140. If the Treasurer sells any interest in land of which the fee is in the Crown, he shall only sell the interest therein of the Lessee or Locatee, and it shall be so distinctly expressed in the conveyance to be made by the Treasurer and Warden, and such conveyance shall give the purchaser the same rights in respect of the land as the original Lessee or Locatee enjoyed, and shall be valid, without requiring the assent of the Commissioner of Crown Lands.

If purchaser fails to pay purchase money.

141. If the purchaser of any parcel of land fails immediately to pay to the Treasurer the amount of the purchase money, the Treasurer shall forthwith again put up the property for sale.

Treasurer sell-ign to give purchaser a certificate of land sold.

142. The Treasurer after selling any land for taxes, shall give a certificate under his hand to the purchaser, stating distinctly what part of the land, and what interest therein, have been so sold, or stating that the whole lot or estate has been so sold and describing the same, and also, stating the quantity of land, the sum for which it has been sold, and the expenses of sale, and further, stating that a Deed conveying the same to the purchaser or his assigns, according to the nature of the estate or interest sold, with reference to the one hundred and thirty-ninth and one hundred and fortieth sections of this Act, will be executed by the Treasurer and Warden on his or their demand, at any time after the expiration of one year from the date of the certificate, if the land be not previously redeemed.

Purchaser of lands sold for

143. The purchaser shall, on the receipt of the Treasurer's certificate of sale, become the owner of the land, so far as to have