

of, shall be granted by the registrar on production to him of the deed and certificate, without further proof; and the registrar shall for the registry and certificate thereof, be entitled to *one dollar and no more.*" 16 V., c. 182, s. 65.

- 5 **48.** In cases where a new Municipality shall be formed partly from two or more Municipalities situate in different Counties, the collection of non-resident taxes, due at the time of formation, shall remain in the hands of the Treasurer and Sheriff of the respective Counties formerly having jurisdiction over the respective portions of territory forming the new Municipality, and the respective Treasurers shall keep a separate account of such moneys, and pay the same to the new Municipality; and where a new Municipality shall be formed from two or more Municipalities situated in any one County, the Treasurer shall in like manner keep a separate account for such new Municipality.

Provisions for certain new municipalities.

15 GENERAL PROVISIONS.

49. Section one hundred and sixty is hereby repealed, and the following substituted:

Section 160 Assessment Act amended.

- 20 "The Council of the county may from time to time by by-law, authorize the warden to issue under the corporate seal upon the credit of the non-resident land fund, Debentures payable not later than eight years after the date thereof, and for sums not less than one hundred dollars each, so that the whole of the Debentures at any time issued and unpaid do not exceed two-thirds of all the arrears then due, and accruing upon the lands in the county, together with such other sums as may be in the treasurer's hands, or otherwise invested to the credit of the said fund. *All such debentures shall be in the exclusive custody of the treasurer, who shall be responsible for their safety until the proceeds are with him deposited.*"

Debentures may be issued on the Credit of the non-resident Land Fund.

Debentures shall be in exclusive custody of the Treasurer.

- 30 **50.** The Treasurer of every County and the Treasurer or Chamberlain of every city and every town withdrawn from the jurisdiction of the county in which it is situate, shall be required to keep a triplicate blank receipt book, and on receipt of any sum of money for taxes on land shall deliver to the party making payment, one of such receipts, and shall deliver to the County, City or Town Clerk the second of the set with corresponding number, retaining the third of the set in the book, delivery of such receipts to be made to the County Clerk at least once in every month. The County, City or Town Clerk shall file such receipts, and in a book to be kept for the purpose shall enter the name of the party making payment, the lot on which payment is made, the amount paid, the date of payment, and the number of the receipt. The County Auditors shall examine and audit such books and accounts at least once in every three months.

How Treasurers shall keep accounts.

County Clerks to file.

- 45 **51.** Section one hundred and seventy-two is hereby repealed, and the following substituted:
- 50 "If an assessor neglects or omits to perform his duties, the other assessor, or if there be more assessors than one for the same locality, one of them shall, until a new appointment, perform the duties, and shall certify upon his or their assessment roll the name of the delinquent assessor, and shall also state on the roll, if he or they know it, the cause of the delinquency; *And any council may, after an assessor neglects or omits to perform his duties, appoint some other person to discharge such duties, and the assessor so appointed shall have all the powers and be entitled to all the emoluments which appertain to the office.*"

Section 172 Assessment Act amended.

Other Assessors may Act for those in default.

Council may in certain cases appoint new Assessors