

Penalty for
default.

Half-yearly
statement for
the Council.

Proviso.

penalty, in case of neglect or refusal to transmit the Return, account, information or particulars, of one hundred dollars, to be recovered with costs as a debt due to the Crown, according to the thirty-first section of the Consolidated Statutes of Canada, chaptered sixteen, *An Act respecting the collection and management of the Revenue, the auditing of public accounts, and the liability of public Accountants*; and it shall also be the duty of such Chamberlain or Treasurer to prepare and submit to the Municipal Council half yearly, a correct statement of the moneys at the credit of the Municipality whose officer he is; provided that in case of dismissal from office or absconding, it shall be lawful for the successor to such Chamberlain or Treasurer to draw any moneys belonging to such Municipality.

ASSESSORS AND COLLECTORS OF CITIES, TOWNSHIPS, TOWNS, AND INCORPORATED VILLAGES.

Assessors and
Collectors,
appointments
and qualifica-
tion of.

164. The Council of every City, Town, Township, and Incorporated Village, shall, as soon as may be convenient after the annual election, appoint as many Assessors and Collectors for the Municipality as the Assessment laws from time to time authorize or require, and shall fill up any vacancy that occurs in the said offices as soon as may be convenient after the same occurs; but the Council shall not appoint as assessor or collector a member of the Council, or a person who has not the same property qualification as that required for a Councillor or Alderman of the Municipality; the same person may, in a city, town or township, be appointed Assessor or Collector for more than one ward, or electoral division.

Assessors to
designate free-
holders and
house-holders
in their assess-
ment-rolls.

165. The Assessors shall state in their assessment rolls whether the persons named therein are freeholders or house-holders, or both, and shall, in separate columns for this purpose, use the initial letters F and H to signify the same respectively.

Householder
defined.

166. Every occupant of a separate portion of a house, such portion having a distinct communication with a public road or street by an outer door, shall be deemed a householder within this Act.

Collector of
Provisional
Council.

167. The Collectors of the several townships in a junior county of a union of Counties shall *ex-officio* be Collectors in such townships for the Provisional Council, and the Collectors shall pay over to the Provisional Treasurer the money they collect under any By-law of the Provisional Council.

Moneys how
to be disposed
of.

168. The money so collected shall be deemed the money of the union, so far as necessary to make the Collectors and their sureties responsible to the union therefor; and in case the Corporation of the union receives the same, such Corporation shall immediately pay the amount to the Provincial Treasurer, retaining the expenses of collection