

same, and he shall also deliver to the assessor of each town or municipality each year, in such or such manner as the assessor may appoint, 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, or are lawfully claimed, and to notify such occupants and also the owners thereof, if known, whether resident within the municipality or not, upon their respective assessment notices, that the land is liable to be sold for payment of taxes, and enter in a column (to be reserved for the purpose) the words "occupied and parties notified," or "not occupied," as the case may be. All such lists shall be signed by the assessor or assessors, and returned to the clerk with the assessment roll, together with a memorandum of any error discovered therein; and the clerk shall file the same in his office for public use; and every such list, or copy thereof, shall be received in any court as evidence in any case arising concerning the assessment of such lands; and the duties herein imposed upon the treasurer of any county, and the clerk and assessors of any municipality, shall be performed by the clerk of the county or treasurer and the clerks and assessors of cities and towns.

All assessors shall attach to each such list a certificate signed by them, and verified by oath or affirmation, in the form following: "I do hereby certify that I have examined all the lots in this list, and that I have entered the names of all occupants thereof, as well as the names of the owners thereof, when known, and that all the entries relative to each lot are true and correct, to the best of my knowledge and belief."

XI.—Penalties for Non-performance of Duties.

If any treasurer, assessor, clerk or other officer refuses or neglects to perform any duty required of him by the Assessment Act, he shall, upon conviction thereof before any court of competent jurisdiction in the county in which he is treasurer, assessor, clerk or other officer, forfeit to Her Majesty such sum as the court shall order and adjudge, not exceeding one hundred dollars.

If any assessor neglects or omits to perform his duties, the other assessor, or other assessors (if there be more than one for the same locality); or one of such assessors, shall, until a new appointment, perform the duties, and shall certify upon his or their assessment roll the name of the delinquent assessor, and also, 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.

If any clerk, treasurer, assessor or collector, makes any unjust or fraudulent assessment or collection, or copy of any assessor's or collector's roll, or wilfully and fraudulently inserts therein the name of any person who should not be entered, or fraudulently omits the name of any person who should be entered, or wilfully omits any