

part of Lot in his County, upon which any taxes may appear to be unpaid, and in arrear, whether the said taxes accrued before or after the establishment of District Councils. And he shall set down opposite each Lot or part of Lot the total sum, which shall appear to be so due and in arrear up to the 1st day of January, 1853, including in such total sum the proportional charge for the cost of advertising. And he shall calculate the amount of tax due on each Lot according to the provisions of the Acts 59 Geo. III, cap. 7 and 8, and subsequent Acts of the Province of Upper Canada, amending the same, until such time as any By-law of the late District, in which the land so in arrear was then included, came into force, altering the rate authorized and imposed by the said Acts; and from the time any such By-law as aforesaid came into force, and as long as it continued in force he shall calculate the tax according to such of the provisions of this Act, as define the rates and taxes, which shall be chargeable upon the land in respect of the rates intended to be imposed by the By-laws of such District Councils.

lands on which such taxes are due.

VII. And be it enacted, That the Treasurer of each and every County in Upper Canada shall cause such list of lands and arrears of taxes to be advertised in the Canada Gazette, and in some newspaper published in the County in which the lands are situate, in the manner provided by Upper Canada Assessment Act of 1850. And such lands so advertised shall not be sold for the arrears of taxes before the 1st of July in the year 1854, anything in the before recited Act to the contrary notwithstanding; Provided always, that the advertisement by this Section required to be made, shall be held to be in place of the advertisement required to be made by the aforesaid Assessment Act.

Such lists to be advertised and how: the lands not to sold before a certain day.

Proviso.

VIII. And be it enacted, That in case any lands have been sold for arrears of taxes, any part of which were calculated and claimed to be due under any By-law of any of the late District Councils, the Treasurer of the County in which such lands were situated, shall within three months after the passing of this Act, prepare and advertise as aforesaid a list of all the lands so sold and not afterwards redeemed, which list shall shew the date of sale, the amount for which the land or any portion of it was sold, and the amount of tax, which was justly chargeable upon the land according to the provisions of this Act, up to the date when it was advertised previous to such sale, including in the last named sum the cost of such sale; Provided always, that if in any District no By-law was passed imposing a rate on unoccupied land, or a By-law was passed which did not vary the tax to which such lands was liable under the Assessment Laws in force in Upper Canada, it shall not be necessary to advertise the lands sold in any such District, nor shall the lands so sold be liable to be redeemed in the manner provided by the Section of this Act next following.

List of lands sold and afterwards redeemed, to be advertised in certain cases.

Proviso.

IX. And be it enacted, That at any time within one year after the date of the first publication of the advertisement required to be made by the next preceding Section, it shall and may be lawful for the owner of any Lot or parcel of land, or for any one authorized on his behalf, to pay to the said Treasurer the amount justly chargeable on the land, as is hereinbefore provided, together with the costs of the former sale, and interest thereon from the date of such sale to the date of payment, which payment shall be carried by the Treasurer to the account of the County;

Taxes and costs may be paid on any land within a certain time after such advertisement.