

shall be final and binding upon the former owners of the said lands and upon all persons claiming by, through or under them, it being intended by this Act that all owners of land shall be required to pay the arrears of taxes due thereon within the period of five years, or redeem the same within one year after the Treasurer's sale thereof.

Deed to be binding on all, if land not redeemed in one year.

132. The Treasurer shall not sell any lands which have not been included in the lists furnished by him to the clerks of the several Municipalities in the month of February preceding the sale, nor any of the lands which have been returned to him as being occupied under the provisions of the one hundred and fourteenth section of this Act, except the lands, the arrears for which had been placed on the Collection Roll of the preceding year and again returned unpaid and still in arrears in consequence of insufficient distress being found on the lands.

What lands only the Treasurer shall sell.

133. The County Treasurer shall prepare a copy of the list of lands to be sold, required by section one hundred and twenty-nine of this Act, and shall include therein in a separate column a statement of the proportion of costs chargeable on each lot for advertising, and for the commissions authorized by this Act to be paid to him, distinguishing lands as patented, unpatented or under lease or license of occupation from the Crown, and shall cause such list to be published four weeks in the *Official Gazette* and once a week for thirteen weeks in some newspaper published within the county, or if none be so published, in some other newspaper published in some adjoining county.

County Treasurer to prepare list of land to be sold and advertise in Gazette.

134. The advertisement shall contain a notification that unless the arrears and costs are sooner paid, he will proceed to sell the lands for the taxes, on a day and at a place named in the advertisement.

Notice to be given in such advertisement.

135. The day of sale shall be more than ninety-one days after the first publication of the list.

Time of sale.

136. The Treasurer shall also post a notice similar to the said advertisement, in some convenient and public place at the Court House of the County, at least three weeks before the time of sale.

Notice to be posted up.

137. The Treasurer shall in each case add to the arrears published his commission and the cost of publication.

Expenses to be added to the arrears.

138. If at any time appointed for the sale of the lands, no bidders appear, the Treasurer may adjourn the sale from time to time.

Adjourning sale if no bidders.

139. If the taxes have not been previously collected, or if no person appears to pay the same at the time and place appointed for the sale, the Treasurer shall sell by public auction

Mode in which the lands shall be sold by the Treasurer.