

may add the commission and fees which he is hereby authorized to charge for the services above mentioned, to the amount of arrears included in the Treasurer's warrant on those lands in respect of which such services have been severally performed, *and in every case he shall give a statement in detail, with each certificate of sale, of the arrears and costs incurred.*"

Section 146
Assessment
Act repealed,
and another
clause substituted.
Sheriff must
describe lands
by metes and
bounds.

43. The one hundred and forty-sixth section of the Assessment Act is hereby repealed, and the following substituted:

"The Sheriff shall in all deeds given for land sold at such sale, give a description by metes and bounds, and may make search in the Registry Office to ascertain the description and boundaries of the whole parcel as returned to him in the Treasurer's warrant—and he may also obtain a Surveyor's description of such lots, where a full description cannot otherwise be obtained, such Surveyor's fee not to exceed two dollars; the charges so incurred shall be included in the account and paid by the purchaser of the land sold."

Section 149
Assessment
Act amended.
After expiration
of year
allowed for
redemption,
Sheriff to deliver
a deed
of sale to
purchaser.

44. Section one hundred and forty-nine is hereby repealed, and the following substituted:

"If the land be not redeemed within the period so allowed for its redemption, being one year exclusive of the day of sale as aforesaid, then, on the demand of the purchaser, or his assigns or other legal representative, at any time afterwards, and on payment of one dollar, the Sheriff shall prepare and execute and deliver to him or them, a Deed of Sale of the land." 16 Vic., cap. 182, sec. 65.

Section 150
Assessment
Act amended.
Contents of
deed, and
effect thereof.

45. Section one hundred and fifty is hereby repealed, and the following substituted:

"Such deed shall state the date and cause of the sale, and the price, and shall describe the land by its situation, *metes and bounds* and quantity, and the estate and interest sold, and shall have the effect of vesting the land in the purchaser or his heirs and assigns or other legal representatives in fee simple, or otherwise, according to the nature of the estate or interest sold, and free and clear of all charges and incumbrances thereon, except taxes accrued since those for the non-payment whereof it was sold." 16 V., c. 182, s. 65.

When lands
are sold for
taxes, Sheriff's
deeds to be
valid.

46. Whenever lands shall have been or may be hereafter sold for arrears of taxes, and the sheriff shall have given a deed for the same, such deed shall be to all intents and purposes valid and binding, if the same has not been questioned by any person interested in the land so sold, within five years after the passing of this Act, when the land was sold and a deed given by the sheriff before the passing of this Act, or within four years from the giving of such deed, when such sale shall take place and deed be given after the passing of this Act.

Section 152
Assessment
Act amended.
The Sheriff to
give certificate
of execution of
conveyances
since 1st Jan.
1851, for re-
gistration.

47. Section one hundred and fifty-two is hereby repealed and the following substituted:

"As respects lands sold for taxes since the first day of January, one thousand eight hundred and fifty-one, the sheriff shall also give the purchaser or his assigns, or other legal representatives, a certificate under his hand and seal of office of the execution of the deed, containing the particulars, in the last section mentioned, and such certificate, for the purpose of registration in the registry office of the proper county, of any deed of lands sold for taxes since the first day of January, one thousand eight hundred and fifty-one, shall be deemed a memorial thereof, and the deed shall be registered, and a certificate of the registry there-