shall deliver the said completed roll to the clerk of the municipality and shall attach thereto a certificate signed by them respectively, and verified upon oath or affirmation in form following: "I do certify that I have set down in the above assessment roll all the real property liable to taxation situate in the municipality or ward of (*as the case may be*), and the true actual value thereof in each case, according to the best of my information and judgment; and also that the said assessment roll contains a true statement of the aggregate amount of the personal property, or of the taxable income, of every party named in the said roll; and that I have estimated and set down the same according to the best of my information and belief; and I further certify that I have entered therein the names of all the resident householders, tenants and freeholders, and of all other freeholders who have required their names to be entered thereon, with the true amount of property occupied or owned by each, and that I have not entered the name of any person whom I do not truly believe to be a householder, tenant or freeholder, or the *bona fide* occupier or owner of the property set down opposite his name, for his own use and benefit, and that the date of delivery or transmitting the notice required by section forty-eight of the Assessment Act is in every case true, and correctly stated in said roll; and I further certify and swear (*or affirm, as the case may be*) that I have not entered the name of any person at too low a rate in order to deprive such person of a vote, or at too high a rate in order to give such person a vote, or for any other reason whatever."

Every assessor shall deliver to the clerk of the municipality the assessment roll, completed and added up, with the certificates and affidavits attached; and the clerk shall file the same immediately upon receipt thereof in his office, and the same shall, at all convenient office hours, be open to the inspection of all the householders, tenants and freeholders resident, owning or in possession of property in the municipality.

X.—Special Duties of Assessors in regard to Arrears of Taxes.

The treasurer of every county shall furnish to the clerk of each municipality, except in cities and towns, in the county, a list of all the lands in his municipality in respect of which any taxes shall have been in arrears for three years preceding the first day of January in any year; and the said list shall be so furnished on or before the first day of February in every year, and shall be headed in the words following: "List of lands liable to be sold for arrears of taxes in the year one thousand eight hundred and   ." The taxes for the first year of the three which have elapsed, on any land to be sold for taxes, shall be deemed to have been due for three years, although the same may not have been placed upon a collector's roll [illegible] in the year later than the month of January.

The clerk of every municipality in each county is hereby required to keep the said list, as furnished by the county treasurer, on file in his office, subject to the inspection of any person requiring to see the