Copy to be transmitted to Provincial Secretary.

171. The Warden shall cause a copy of the report to be transmitted to the Provincial Secretary for the information of the Governor General.

Collection of taxes on lands of Non-residents in Cities provided for.

172. Arrears of taxes due to Cities or Towns withdrawn from the jurisdiction of the Counties in which they are situated or forming a separate County, shall be collected and managed in the same way as like arrears due to other Municipalities; and the Chamberlain or Treasurer, and Mayor, shall, for these purposes, perform—in the case of Cities and Towns—the like duties as are hereinbefore, in the case of other Municipalities, imposed on the Treasurer and Warden.

County Treasurers, &c., to keep triplicate blank Receipt Books: use thereof.

173. The treasurer of every County, and the Treasurer or Chamberlain of every City and every Town withdrawn from the jurisdiction of the County in which it is situate, shall be required to keep a triplicate Blank Receipt Book, and, on receipt of any sum of money for taxes on land, shall deliver to the party making payment, one of such receipts, and shall deliver to the County, City or Town Clerk, the second of the set—with the corresponding number, retaining the third of the set in the book; delivery of such receipts to be made to the clerk at least every three months; the County, City, or Town Clerk shall file such receipts, and, in a book to be kept for that purpose, shall enter the name of the party making payment, the lot on which payment is made, the amount paid, the date of payment, and the number of the receipt; the Auditors shall examine and audit such books and accounts at least once in every three months.

Audit of Books &c.

RESPONSIBILITY OF OFFICERS.

Treasurers and Collectors to give security, and how.

174. Every Treasurer, Chamberlain and Collector, before entering upon the duties of his office, shall enter into a Bond to the Corporation of the Municipality for the faithful performance of his duties.

Bond with sureties.

175. Such bond shall be given by the officer and two or more sufficient sureties, in such sum and such manner as the Council of the Municipality by any By-law shall require in that behalf, and shall conform to all the provisions of such By-law.

Penalty on Assessors or Clerks failing to perform their duty; and how enforced.

176. If any Assessor or Clerk refuses or neglects to perform any duty required of him by this Act, he shall, upon conviction thereof before the Recorder's Court of the City, or before the Court of General Quarter Sessions of the County in which he is Assessor or Clerk, forfeit to Her Majesty such sum as the Court shall order and adjudge, not exceeding one hundred dollars.

Other Assessors may act for those in default.

177. If an 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