

to be entered, he shall write opposite to it "non-resident," together with the address of such freeholder, &c.

Section 22—That the lands of non-residents who have not required their names to be entered by the assessor shall be designated in the same assessment roll, but in a part separate from the other assessments, headed "non-resident lands assessments," in manner therein provided.

Section 23—That the assessor shall give notice to residents, and transmit by post to non-residents named in the roll, a notice, as therein directed.

Section 24—Rolls to be completed between the 1st of February and 15th of April.

Section 25—And the same to be delivered to the clerk of the municipality.

Section 26—Provides for an appeal by any person deeming himself wrongfully inserted on the roll, or overcharged, &c., by the assessor, &c., within 14 days after the time fixed for the return of the assessor's roll, &c. And the roll as finally passed by the court of appeal, &c., shall be valid, and shall bind all parties concerned, notwithstanding any defect or error committed in or with respect to such roll. Notices to non-residents of the meeting of the court to be addressed to such party through the postoffice.

Section 28 gives a final appeal to the judge of the Co. Court. Sections 31 to 37 provide for the municipal rates.

Section 39—The clerk of the municipality to make out collectors' rolls containing the names of the parties assessed, &c., with amounts, under distributive heads, as therein provided, including public taxes under 13 & 14 Vic., cap. 68, &c.

Section 40—The clerk to make out a roll of the lots, &c., assessed against non-residents whose names have not been set down in the assessors' roll, &c., and shall transmit the same to the treasurer of the county, &c.

Section 41—The collector, on receiving the rolls, shall collect the taxes, calling upon residents, &c., and if any person whose name appears on his roll shall not be resident within the municipality he shall transmit to him by post a statement and demand of the taxes charged against him in the roll, and the collector shall not receive any money on account of any lands not set down on his roll.

Section 42—If taxes are not paid after notice, &c., the collector may levy the same by distress and sale of the goods, &c., of the party liable, wheresoever found within the township, village, &c. So after one month he may distrain any goods upon the lands of non-residents on which the taxes inserted against the same on his roll have not been paid.

Section 45—If any party against whom any tax now is, or hereafter shall be assessed, in any township, village, &c., shall not be resident within the municipality, or shall have removed out of the same after such assessment and before such tax shall have been collected, or if any party shall neglect or refuse to pay any tax, &c., assessed in any township, village, &c., within the county in which he shall reside, &c., it shall be lawful for the collector, &c., to levy and collect such tax, &c., by distress and sale of the goods, &c., of the party assessed in any township, village, &c., which for judicial purposes shall be within the same county, and to which such party shall have removed, or in which he shall reside, or of any goods, &c., in his possession therein; and if in every case the taxes payable by any party cannot be recovered in any special manner provided by this act, they may be recovered with interest and costs, as a debt due to the township, village, &c., in a competent court in this province, and the production of a certified copy of the collector's roll, &c., shall be *prima facie* evidence of such debt, and the taxes, &c., shall be a special lien on such lands, &c.

Section 46—The collector to return his roll to the treasurer of the township, village, &c., on or before the 14th of December in each year, or on such other day in each year as the municipal

council of the county shall have appointed, not later than the 1st of March following, and pay over amounts collected, &c.

Section 47—If any taxes mentioned in the collector's roll shall remain unpaid, and the collector shall not be able to collect the same, he shall deliver to the township, village, &c., treasurer, an account of all taxes remaining due on the said roll, showing the reason why not collected, as a "non-resident" "no property to distrain," &c.

Section 48—Commissioner of Crown Lands to return to the county treasurer yearly, in January, a list of lands granted, &c., during the previous year, and of all ungranted lands, &c.

Section 49—The treasurer of each municipality shall, within fourteen days after the time determined, as before provided, for the return and final settlement of the collector's roll furnish the treasurer of the county with a copy thereof, so far as the same relates to all the lands of the municipality, with the sums paid and in arrear, &c.

Section 50—After the time when the collector's roll has been returned to the township, village, &c., treasurer, no more money shall be received on account of the arrears, then due by any officer of the municipality to which such roll relates, but the collection of such arrears shall belong to the treasurer of the county alone, who shall receive payment of such arrears, and of all taxes on lands of non-residents theretofore required to be returned, and certified to him by the clerk of the municipality, &c.

Section 51—The treasurer of the county to enter in books kept for the purpose the lands on which the taxes remain unpaid; such books to be balanced yearly on the 1st of May, &c.

Section 53—Arrears to be increased ten per cent, &c. Section 54—If any distress shall be upon the lands of non-residents in arrears for the taxes, the county treasurer may issue a warrant to the sheriff to levy the amount of any goods, &c., found on such lands, &c., in the same manner as provided in sections 42, 43 and 44.

Section 55—Whenever a portion of the tax on any land has been due for five years, the treasurer of the court is to issue a warrant to the sheriff.

Section 57—Who shall proceed to sell such lands, &c., as therein provided. Section 58—If no distress, &c.

Section 68—All moneys received by the county treasurer on account of taxes on non-resident lands in any municipality in the county, whether the same be paid to him directly or levied by the sheriff, shall constitute a separate fund, called "The non-resident land fund," and an account shall be opened with each municipality with the said fund.

Section 69—All arrears to form one general fund, &c.

Section 84—Monies collected by the township, village, &c., collector for county purposes, &c., are to be by him paid to the treasurer of the municipality, and by him to the county treasurer, &c.

18 Vic., cap. 21—When a collector of any municipality may have heretofore failed or omitted to collect the taxes mentioned in his collection roll, or any portion thereof, by the 14th of December (or by such other day in the year for which he may have been, or may hereafter be collector, or as may have been, or may hereafter be appointed by the municipal council of the county) it shall and may be lawful for the council of such municipality to authorize and empower by resolution the said collector, or any other person in his stead, to continue the levy and collection of such unpaid taxes, in the manner and with the powers provided by law for the general levy and collection of taxes, provided nothing therein contained shall be held to affect the duty of the collector to return his collection roll, or to invalidate or otherwise affect the liability of the collector or his securities in any manner whatever.

I do not see that any remedy except by action remains to enforce payment of taxes imposed upon persons assessed in respect of personal property only, who may have left the county, or against whom no distress of goods can be legally