

in arrear for the three years next preceding the 1st day of January in any year; the list to be furnished on or before the 1st of February in each year, and headed "List of lands liable to be sold for taxes in the year 18—."

2. In cases of towns and villages, within 14 days after the time appointed for the return and final settlement of the collector's roll, and before the 8th day of April in every year, to furnish the county treasurer with a statement of all unpaid taxes and school rates, directed in the said collector's roll, or by the school trustees, to be collected. Sub-s. 2 of s. 157 provides what such returns shall contain.

3. To prepare a list of the lands to be sold, and advertise them, as provided by ss. 177, 178, 179, 180 and 181. See ss. 152, 157, 177, 178, 179, 180 and 181 of the Act, and 61 Vict. c. 25, s. 3.

II. Of the Clerk:

1. To deliver the roll certified under his hand to the collector, on or before the 1st of October, or such other day as may be prescribed by by-law of the local municipality.

2. To keep the list furnished by the treasurer on file in his office for public inspection.

3. To deliver the copy of the list to the assessors in each year as soon as they are appointed.

4. To file the list returned by the assessor in his office for public use.

5. To furnish forthwith to the treasurer a copy of the same, certified by him under the seal of the corporation.

6. To examine the assessment roll and certify the lands which have become occupied, and make a return to the treasurer as provided by s. 155 of the Act. See ss. 131, 153 and 155.

III. Of the Assessor:

1. To ascertain if any of the lands, or parcels of land, contained in the list were occupied, or were incorrectly described.

2. To notify such occupants and owners, if known, whether resident within the municipality or not, upon their respective assessment notices, that the land is liable to be sold for arrears of taxes.

3. To enter on the list "occupied and parties notified," or "unoccupied," or "incorrectly described," as the case may be.

4. To sign such list and return it with the assessment roll to the clerk, together with a memorandum of any error discovered