

186. If a Sheriff or High Bailiff refuses or neglects to levy any money when so commanded, or to pay over the same, or makes a false return to the Warrant, or neglects or refuses to make any return, or makes an insufficient return, the Treasurer or Chamberlain may, upon affidavit of the facts, apply in a summary manner, to either of the Superior Courts of Common Law in term time, or to any Judge of either Court in vacation, for a Rule or Summons calling on the Sheriff or High Bailiff to answer the matter of the affidavit.

Proceedings on default of sheriff to make due return.

187. The said Rule or Summons shall be returnable at such time as the Court or Judge directs.

When rule, returnable.

188. Upon the return of such Rule or Summons the Court or a Judge may proceed in a summary manner upon affidavit, and without formal pleading, to hear and determine the matters of the application.

Summary proceeding thereon.

189. If the Court or Judge be of opinion that the Sheriff or high Bailiff has been guilty of the dereliction alleged against him, such Court or Judge shall order the proper officer of the Court to issue a writ of *Fieri Facias*, adapted to the case, directed to a Coroner of the County in which the Municipality is situate, or to a Coroner of a City (as the case may be) for which the Collector is in default.

Fieri facias to issue to the coroner.

190. Such Writ shall direct the Coroner to levy of the goods and Chattels of the Sheriff or High Bailiff, the sum which the Sheriff or High Bailiff was ordered to levy by the Warrant of the Treasurer or Chamberlain, together with the costs of the application and of such writ and of its execution; and the Writ shall bear date on the day of its issue, whether in term or vacation, and shall be returnable forthwith upon its being executed, and the Coroner, upon executing the same, shall be entitled to the same fees as upon a Writ grounded upon a judgment of the Court.

Directions in the writ.

191. If a Sheriff or High Bailiff willfully omits to perform any duty required of him by this Act, and no other penalty is hereby imposed for the omission, he shall be liable to a penalty of two hundred dollars—to be recovered from him in any court of competent jurisdiction at the suit of the Treasurer of the County or Chamberlain of the city.

Penalty on sheriff for neglect.

192. All money assessed, levied and collected for the purpose of being paid to the Receiver General, or to any other public officer, for the public uses of the Province, or for any special purpose or use mentioned in the Act under which the same is raised, shall be assessed, levied and collected by, and accounted for and paid over to the same persons and in the same manner and at the same time as taxes imposed on the same property for County or City purposes, and shall in law and equity be deemed and taken to be moneys collected for the County or City so far as to charge every Collector, Chamberlain or Treasurer with the same, and to render him and his sureties responsible therefor, and for every default or neglect in regard to the same, in like manner as in the case of moneys assessed, levied and collected for the use of the City or County.

How collectors to be charged with moneys assessed for public uses.

193. All money collected for County purposes, or for any of the purposes mentioned in the preceding section shall be payable by the Collector to the Township, Town, or Village Treasurer, and by him to the County Treasurer, and the Corporation of the Township, Town or Village shall be responsible therefor to the Corporation of the County.

Local municipalities responsible for county rates.