

37. Section one hundred and twenty-five of the Assessment Act is hereby repealed, and the following substituted :

"The Treasurer shall, in every warrant so issued, describe lands as "patented," "unpatented," or under lease or license of occupation 5 from the Crown, as the case may be.

SHERIFFS—THEIR DUTIES.

38. Section one hundred and twenty-eight is hereby repealed, and the following clause substituted :

"Immediately upon receipt of the warrant the sheriff shall prepare 10 a list of all the lands included therein; and of the amount of arrears due on each parcel, and separately, a statement of the proportion of costs chargeable on each lot for advertising, and for the commissions authorized by the Assessment Act to be paid to Sheriffs, distinguishing 15 lands as patented, unpatented or under lease or license of occupation from the Crown, and shall cause such lists to be published *one month* in the *Official Gazette* and three months in some newspaper published within the county, or if none be so published, in some other newspaper published in some adjoining county."

39. Section one hundred and thirty-seven is hereby repealed, and 20 the following substituted :

"If the taxes have not been previously collected, or if no person appears to pay the same at the time and place appointed for the sale, the sheriff shall sell by public auction so much of the land as may be sufficient to discharge the taxes, and all lawful charges incurred in and 25 about the sale, and the collection of the taxes; selling in preference such part as he may consider most for the advantage of the owner to sell first. *If the Sheriff fails at such sale to sell any land for the full amount of the arrears of taxes due, he shall at such sale give notice that he will at an adjourned sale, on a day to be named, sell such 30 lands for any sum he can realize, and the county treasurer shall accept such sum as full payment of such arrears of taxes.*

40. Section one hundred and thirty-nine is hereby repealed and the following substituted :

"If the purchaser of any parcel of land fails *immediately* to pay to 35 the sheriff the amount of the purchase money, the sheriff *shall* forthwith again put up the property for sale." 16 V., c. 182, s. 59.

41. The one hundred and forty-third section of the Assessment Act is hereby repealed and re-enacted as follows :

"Within four weeks from the day of sale, the Sheriff shall make a 40 detailed return to the Treasurer of each separate parcel of land included in the warrant, and shall pay over the money received by him, and within three weeks after the day of an adjourned sale, shall send a similar statement and pay over all moneys received at such adjourned sale."

42. Section one hundred and forty-five is hereby repealed, and the 45 following substituted :

"Whenever land is sold by a Sheriff, according to the provisions of the one hundred and thirty-seventh section of this Act, he may receive the sum of one dollar for the sale of each separate parcel, and the Sheriff

Section 125
Assessment
Act repealed
and re-enacted.
Warrant to
describe lands
as "patented"
or "unpatented,"
or under
lease or license
from Crown.

Section 128
Assessment
Act repealed.
Proceedings
of Sheriff on
receipt of
Warrant.

Section 137
Assessment
Act amended.
Sheriff to sell
at adjourned
sale certain
lands for
highest sum
offered.

Section 139
Assessment
Act amended.
If purchaser
fails to pay
purchase
money, the
property to be
put up again
for sale.

Section 143
repealed, and
another sub-
stituted.
Sheriff must
pay over
moneys at
sale within
four weeks,
and moneys
from adjourned
sale within
three weeks.

Section 145
Assessment
Act amended.
Fees on sale
of lands.