

December in each year, there having been fourteen days previous demand or notice as hereinafter provided, and such additional percentage shall be added to such unpaid tax or assessment, rent, or rate, or instalment thereof, and be collected by the collector or otherwise, as if the same had originally been imposed and formed part of such unpaid tax or assessment, rent, or rate, or instalment thereof.

County Councils may pass by-laws for taking the assessment in Towns, Townships, and Incorporated Villages, between the first day of February and the first day of July.

If such by-law extends the time for making and completing the assessment rolls beyond the first day of May, then the time for closing the Court of Revision shall be six weeks from the day to which such time is extended, and for final return by the Judge of the County, twelve weeks from that day.

#### **Duties of Assessors in Regard to Arrears of Taxes.**

The Treasurer of every County shall furnish to the Clerk of each Municipality, except Cities and Towns, in the County, and the Treasurer of every City and Town shall furnish to the Clerk of his Municipality, a list of all the lands in his Municipality in respect of which any taxes have been in arrear for the three years next proceeding the first day of January in any year; and the said list shall be so furnished on or before the first day of February in every year, and shall be headed in the words following: "*List of lands liable to be sold for arrears of taxes in the year one thousand eight hundred and* . . . ." The taxes for the first year of the three which have expired, on any land to be sold for taxes, shall be deemed to have been due for three years, although the same may not have been placed upon the Collector's roll until some month in the year later than the month of January.

The Clerk of the Municipality is hereby required to keep the said list so furnished by the Treasurer, on file in his office, subject to the inspection of any person requiring to see the same, and he shall also deliver to the Assessor or Assessors of the Municipality, in each year, as soon as such Assessor or Assessors are appointed, a copy of such list; and it shall be the duty of the Assessor or Assessors to ascertain if any of the lots or parcels of land contained in such list are occupied, or are incorrectly described, and to notify such occupants and also the owners thereof, if known, whether resident in the Municipality or not, upon their respective Assessment notices, that the land is liable to be sold for arrears of taxes, and enter in a column (to be reserved for the purpose) the words "*Occupied and Parties notified,*" or "*Not Occupied,*" as the case may be, and all such lists shall be signed by the Assessor or Assessors and returned to the Clerk with the assessment roll, together with a memorandum of any error discovered therein, and the Clerk shall file the same in his office for public use; and every such list, or copy thereof, shall be received in any Court as evidence in any case arising concerning the assessment of such lands.