

omitted of the year preceding only (if any) as for the tax of the current year; and the valuation of such land so entered, shall be the average valuation of the three previous years, if assessed for the said three years, but if not so assessed, the Clerk shall require the Assessor or Assessors for the current year to value such lands, and it shall be the duty of the Assessor or Assessors to value such lands when required, and certify the valuation in writing to the Clerk; the owners of such lands shall have the right to appeal to the Council at its next or some subsequent meeting after the taxes thereon have been demanded by the Collector, but within fourteen days after such demand, which demand shall be made by the Collector before the tenth day of November, and the Council shall hear and determine such appeal on some day not later than the first day of December.

How land shall be valued.

Appeal from valuation.

125. The County Treasurer may correct any clerical error which he himself discovers, from time to time, or which may be certified to him by the Clerk of any Municipality :

Treasurer to correct errors.

2. If any person produces to the Treasurer, in satisfaction of a tax, any paper purporting to be a receipt of a Collector, School Trustee, or other town, village or township officer, he shall not accept such proof until he has received a report upon the same from the Clerk of the Municipality interested, certifying the correctness thereof.

As to pretended receipts, &c.

126. If at the balance to be made on the first day of May in every year, it appears that there are any arrears due upon any parcel of land, the Treasurer shall add to the whole amount then due eight per cent. thereon.

Eight per cent to be added to arrears yearly.

127. Whenever the County Treasurer is satisfied that there is distress upon any lands of non-residents in arrear for taxes, he shall issue a warrant under his hand and seal to the Collector of the Local Municipality, who shall thereby be authorized to levy the amount due, upon any goods and chattels found upon the land, in the same manner and subject to the same provisions as are contained in the sections from section ninety-seven to section one hundred and one of this Act, with respect to distresses made by Collectors.

If there be distress upon lands of non-residents, County Treasurer may authorize Collector to levy.

128. Unpatented land vested in or held by Her Majesty, which shall hereafter be sold or agreed to be sold to any person, or which shall be located as a free grant, shall be liable to taxation from the date of such sale or grant, and any such land which has been already sold or agreed to be sold to any person, or has been located as a free grant, prior to the first day of January, one thousand eight hundred and sixty-three, shall be held to have been liable to taxation since the first day of January, one thousand eight hundred and sixty-three, and all such lands shall be liable to taxation thenceforward under this

From what period unpatented land shall be liable to taxation.