

IX. Special duties of Assessors in regard to Arrears of Taxes.

The treasurer of every county shall furnish to the clerk of each municipality, except in cities and towns, in the county, a list of all the lands in his municipality, in respect of which any taxes shall have been in arrears for three years preceding 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 a collection roll until some months in the year, later than the month of January.

The clerk of every municipality in each county is hereby required to keep the said list, so furnished by the county 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, 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 and resident within the municipality, 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; 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; and the duties herein imposed upon the treasurer of any county and the clerk and assessors of any municipality, shall be performed by the chamberlain or treasurer and the clerks and assessors of cities and towns.

All assessors shall attach to each such list a certificate signed by them, and verified by oath or affirmation, in the form following:—
"I do certify that I have examined all the lots in this list named, and that I have entered the names of all occupants thereon, as well as the names of the owners thereof, when known, and that all the entries relative to each lot are true and correct to the best of my knowledge and belief."

X. Special duties of Assessors in regard to Dog Tax.

The assessor or assessors of every municipality at the time of making their annual assessment, shall enter on their roll opposite the name of every person assessed, and also shall enter opposite the name