

of a free grant. When three years arrears have thus accrued the County Treasurer furnishes a list of lands so liable to the Warden and he, unless a by-law has been passed making other provision thereupon authenticates the list, a copy of which goes to the County Clerk and another to the County Treasurer with a warrant annexed directing the lands to be levied on for arrears and costs. He thereupon advertises the lands for sale, with a statement of arrears due and proportion of costs on each lot, with a notification that unless these are paid he will sell the lands on a day and at a place named, the day being more than 91 days after the first publication. The notice is also posted at the County Court House for 2 weeks. He then sells so much of the lands as may be necessary to pay the taxes, costs and charges of sale, offering first such part as he deems most expedient for the owner. If no bidders appear or do not offer enough to pay taxes he adjourns the sale for 1 week to 1 month and then unless, otherwise ordered by by-laws of the Municipality, sells for what is offered. The owner may within one year redeem the land by reimbursing the purchaser and adding 10 p.c., but if the land sold for less than taxes he must first pay the balance to the Treasurer. When crown lands are so sold only the interest of the occupier, &c. is disposed of. The Treasurer gives the purchaser a certificate with promise of a deed, if the land is not redeemed in one year. The holder of the certificate has the right of owner to protect the land from waste and spoliation. He is not to deteriorate it himself or permit it to be done, but may occupy and use it. His rights cease upon the tender of the full amount of redemption money to the Treasurer by the owner. The Treasurer's receipt for the amount of arrears, costs, charges and 10 p.c. is evidence of redemption. If the land be not so redeemed the Treasurer and Warden execute a deed of sale to the purchaser, which he registers. The Treasurer also keeps a register of his proceedings respecting lands of non-residents. These deeds are valid against everybody but the Crown, if not questioned within 2 years. The moneys so levied may be ordered by by-law to be paid over periodically to the several local municipalities or may form a fund apart with which the Treasurer will open a separate account for each municipality. Local councils must supply deficiencies through non-collectors of taxes on personal property for schools, or county or Provincial purposes, but not of those assessed on real estate. 8 years debentures may be issued by the County on the credit of the "non-resident land fund," their amount not to exceed two-thirds of the sum accrued. If there be not money at credit of the fund at any time to pay interest on them it is to be taken out of general County funds. The County Council, by by-law distributes this fund from time to time among the local municipalities according to moneys received and arrears due from them.

An annual statement of the fund is submitted to the County Council at its first meeting each year by the Treasurer and a copy transmitted to the Provincial Secretary. The Treasurer or Chamberlain and collectors give bonds with sureties. The penalty for non-fulfilment of duties by Treasurer, Assessor, or Clerk is \$100, for fraudulent assessments or entries \$200 or 6 months imprisonment or both, an Assessor making an unjust or fraudulent assessment being subject to the heaviest punishment. For neglect to make up and return roll before 1st September he forfeits \$200, one half to municipality and one half to person suing. Summary recourse is also given against collectors or sheriffs collecting and neglecting to pay over moneys. If local Treasurer fails to pay County moneys to the County Treasurer he may stop the same out of local moneys in his hands, sue for and recover them, or may direct the sheriff to levy on the local Municipality after they are 3 months in arrear, in the manner provided by the Municipal Act. County Treasurers and City Chamberlains are responsible for moneys levied for the Province. In every case Municipalities are liable for the laches of their officers. A person tearing down notices posted under provisions of this act is liable to a penalty of \$20 or 20 days imprisonment on conviction before a J. P. All penalties not otherwise disposed of go to the Municipality.

TRUSTEES AND EXECUTORS.

Cap. 37—provides that Trustees or Executors may invest Trust Money in Stock, Debentures or other Securities of Canada or Ontario, and may call in money otherwise invested to re-invest it thus; and the latter may pay debts upon satisfactory proof of their validity, or may accept a composition or security for those due to deceased and past time for payment, or submit them to Arbitration, unless either Trustees or Executors are forbidden by the Will or Deed appointing them.

SURVEY OF LANDS.

Cap. 38—Repeals ss. 26 and 27, c. 93, and ss. 78 and 79, c. 77, C. S. U. C., and fixes the front of a concession (where only a single row of posts has been planted on the concession lines and lands are described in whole lots) as the side nearest the line of the township from which concessions are numbered. If this front line was not run in the survey, the side lines shall be run from the original posts of the concession in rear parallel with the governing line, the proper distance to the front, and a line drawn from the extremities of these side lines becomes the front line. Where there is a broken front on a river or lake and no posts have been planted on the bank, the dividing lines are to be run from the posts on the concession line in rear parallel with the governing line to the river or lake front.

CHARTERS TO COMPANIES.

Cap. 39—Permits the granting of charters to companies for deepening of streams, &c., or draining any locality.

EXEMPTION FROM TOLL.

Cap. 40—Declares that, notwithstanding anything in c. 49, C. S. U. C., vehicles laden solely with manure and employed in bringing it from any city, town or village, pass any toll-gate, within 20 miles thereof, free.

THISTLES.

Cap. 41—Declares that no officer of highways can carry into effect the Act 29 V., c. 40, without authority of the Municipal Council, which they are empowered to grant.