

the execution addressed to and delivered to some constable in the parish, and when the amount is collected by such constable he shall pay the same over, together with the justice's fees, to the collector or his successor in office, handing him the execution, and the collector and his bondsman shall be responsible for all moneys collected by such constable. Nothing in this Section shall interfere with the duties or powers of sheriffs as prescribed by law.

2. The collector shall, when he applies to a justice for an execution pay to him his fee for issuing the same provided that no such execution shall be applied for by any such collector prior to the fifteenth day of July in any year, unless by the express direction of the assessors first given or obtained.

3. An assessment list when delivered to any collector shall be collected by him while in office, or by his successor in office. When the delinquent ratepayer resides without the parish, execution may be obtained and executed as provided by Section 72 of said Chapter 100 of the Consolidated Statutes, as amended by Chapter 35 of the Acts of Assembly, 60 Victoria.

4. Every collector shall on the first Monday of each month, pay over to the secretary treasurer all moneys collected by him during the month previous, with a list of the persons from whom he has received the same.

5. No collector shall be at liberty to pay out of the moneys collected by him any accounts, claims, drafts or other liabilities of such County, but shall make full and complete payment and satisfaction of all moneys received by him to the secretary treasurer of the County.

6. On the first day of November in each and every year, or within ten days thereafter, it shall be the duty of the assessors of each parish to appoint a time, not later than the twentieth day of November, and a place within the parish, to meet the collector, and on receiving notice from the assessors, it shall be the duty of the collector to attend at such time and place, and then and there submit to such assessors any and every assessment list then in his hands for collection, and the assessors shall then determine and direct the collector as to what persons or ratepayers on any such list shall be proceeded against, according to law, by such collector, and what persons or ratepayers shall not be proceeded against, on account of death, removal, indigence or other cause.

7. The collector shall thereupon take proceedings against the persons thus indicated by the assessors to be proceeded against, and no others, but nothing in this Act shall be construed to prevent the collector taking proceedings against any person on his list, as directed by law previous to the date appointed by the assessors to meet with them, as in the last preceding Section mentioned. The collector in addition to his usual fees or commissions as such, shall in all cases in which he shall act as constable, be entitled to receive and recover the fees to which any constable would in like case, be entitled.

8. On or before the last day of December in every year the collector shall return and file in the office of the secretary

treasurer, any list or lists placed in his hands for collection, with a full and true account of his proceedings thereunder that year, showing all moneys collected by him, and whose rates are unpaid and in default, and the reasons for such default, so far as he knows, or has been able to ascertain the same, and a list of all executions issued to him or at his instance and unexecuted, or in course of execution, stating by what justice's issued and in whose hands the same then are, and such return shall be submitted to the County Auditor and reported upon by him.

9. Upon return being made by the collector, it shall, except in the case provided for by the next following Section, be the duty of the secretary treasurer, after the same has been reported upon by the auditor, to hand the list so returned to the collector then in office, whose duty it shall be to proceed and collect all sums remaining unpaid by the delinquent ratepayers named in said list, save and except those exempted by the assessors, as hereinbefore mentioned; provided however, that nothing in this Act contained shall prevent the County Council from directing that the persons so exempted by the assessors as aforesaid shall be proceeded against in the same manner as if such exemption had not been so made by the assessors.

10. If the County Council by resolution so order, it shall be the duty of the secretary treasurer, instead of handing the list returned by the collector to his successor in office, as in the last preceding Section provided, to prepare from such return as aforesaid a true copy of the list returned, and of the precept endorsed thereon, omitting however from such true copy the names of all ratepayers who appear in such return to have paid the rates assessed against them, and such copy shall set forth and contain a copy of the reasons, if any, given in such return for such default, and a list of all the executions issued and unexecuted, or in course of execution, showing by what justice issued and in whose hands the same then are, as shown by said return filed as aforesaid, and the secretary treasurer shall endorse on such copy a certificate in the form following:

"I, A. B., secretary treasurer of the County of hereby certify that the foregoing is a true copy of the list and return made by J. K., the collector for the parish of under the provisions of Section 8 of the Acts of Assembly, 62nd Victoria, intituled "An Act in amendment of Chapter 100 of the Consolidated Statutes of 'Rates and Taxes'" save and except that such copy does not contain the name of any ratepayer who appears by such return to have paid his rates therein mentioned.

Dated this          day of          A. D. 1          .

A. B."

And the secretary treasurer shall deliver such certified copy to the collector then in office, whose duty it shall be to proceed and collect all the sums remaining unpaid by the delinquent ratepayers named in such certified list, in all respects as if the secretary treasurer had delivered to him the original list returned as herein above provided, and for the purposes of collecting the rates therein specified, such certified copy and precept shall be of like force and effect as in case of the original list with the precept of the assessors endorsed thereon, and execution may be issued thereon by