

Property of non-residents may be sold.

Aggrieved persons may appeal to the City Council, who may grant relief.

Assessments on real property may be exacted from the owner, or the tenant who may deduct the amount from the former.

Debts due the City Corporation for assessments to be privileged debts, and entitled to a preference over all others except crown debts.

Certain errors and omissions in the assessments may be rectified by the Assessors.

Assessment not to be deemed illegal if it exceed the amount to be raised by ten per cent.

Powers of Court of General Sessions, in respect of Tavern Keepers and Retailers, transferred to the City Council so far as applicable.

cation to the Mayor, under oath, setting forth the assessment and default; and the said Mayor is hereby authorized, by warrant under his hand and seal, to direct the Sheriff or a Coroner of the County of York, to sell at public auction to the highest bidder, (first giving thirty days notice of such sale in the Royal Gazette,) so much of the real estate of the person named in such warrant, as in his judgment may be sufficient to pay such assessment, with all the costs and charges attending the recovery thereof, retaining the overplus (if any) for the use of the owner; and the said Sheriff or Coroner is hereby authorized and directed to make such sale, and to execute a deed to the purchaser of such property, his heirs and assigns, and to deliver seizin and possession thereof to such purchaser.

LXII. And be it enacted, That any person believing himself over-assessed, or otherwise aggrieved by any assessment made in the said City, or the agent of any non-resident assessed as aforesaid, may appeal to the City Council at any time within twenty days after notice as hereinbefore provided shall have been delivered to him, or left at his last known place of residence; and the City Council shall have power to give such relief as they shall deem just and equitable, by adding the name of such person to the assessment list, or in case of over-assessment, by either ordering a deduction to be made from the amount of rates then assessed against him, or by an order that the assessors in the next succeeding year shall make the said deduction from the amount which otherwise would be assessed against the appellant in such succeeding year; and in the latter case the amount so to be deducted shall be entered in the assessment roll as a deduction for overcharge in the previous year.

LXIII. And be it enacted, That any rate or assessment with which any lands, tenements or hereditaments within the said City may be legally rated or assessed, may be exacted and recovered either from the owner of the property so rated or assessed, or from any person occupying the same, or any part thereof, as a tenant or otherwise; and when any such rate or assessment shall be paid by any tenant not liable to make such payment by the terms of the lease or other agreement under which he holds or occupies such property, such tenant may deduct or set off the sum so paid by him from the rent payable by him in respect of the enjoyment or occupation of the property so rated and assessed, or may recover the same, with costs, from the said owner, by action in any competent Court.

LXIV. And be it enacted, That all debts that from and after the passing of this Act shall become due and payable to the said Corporation, for or by reason of any rate or assessment assessed or imposed upon any real or personal property, or both, within the said City, or upon the owners or occupiers thereof in respect of such property, shall be privileged debts, and shall be paid in preference to all other debts, excepting debts due to the Crown, and shall, in the distribution of the proceeds of property, whether personal or real, of any person liable to pay any such debt, be so held, considered and adjudged in all Courts of Law or Equity, and all Surrogate Courts, and by all Commissioners or other persons having jurisdiction in Bankruptcy in this Province; provided always, that such preference shall not extend beyond the amount of the rate and assessment due for two years, that is to say, the amount due for the then current year and the year next preceding the same.

LXV. And be it enacted, That if in any assessment as aforesaid it shall happen that property belonging to one person shall be assessed against another person, or if the name of any person liable to be assessed shall have been omitted in the assessment list, or if any error shall occur in the addition, extension or apportionment of any part of the said list, it shall be lawful for the said assessors to correct such errors and supply such omissions at any time before another assessment is made for a similar purpose.

LXVI. And be it enacted, That no assessment or rating shall be deemed illegal, although the sum total of such assessment may exceed the amount ordered to be raised, if such excess do not amount to more than ten per cent. in the whole.

LXVII. And be it enacted, That from and after the passing of this Act, all the powers vested in the Court of General Sessions for the County of York in and by the several Acts of the General Assembly of this Province for regulating Tavern Keepers and Retailers, shall be transferred to and vested in the said City Council, so far as such laws may be applicable to the City of Fredericton; and the Mayor and each several Councillor for the time being of the said City, shall have full power and authority to do any act or thing in respect of the said Acts within the said City, which are in the said Acts directed or permitted to be done by a Justice of the Peace; provided that all penalties or fines imposed and recovered within the