

50. That if any person residing within the said Town, and rated therein, shall not have any property whereon to distrain for the rates due and not paid by him, it shall be lawful for the Mayor by warrant under his hand and seal, to cause such person to be committed to the common gaol or to the lock-up house in the said Town, until the said rates be satisfied; provided however, that no person who may be so committed for default in the payment of rates, shall be detained more than one day for every two shillings of the amount assessed and of the costs directed to be levied, nor more than fifty days in the whole if the amount exceed five pounds; and every person so committed shall be entitled to his discharge at the expiration of such time; but the execution or process shall remain in full force and effect as against the property of such person, for the space of two years from the date thereof; and provided always, that no person under arrest for non-payment of rates as aforesaid, shall be deemed entitled to the benefit of the gaol limits.

51. That when any person assessed as a non-resident shall have a known agent in the said Town, the notice hereinbefore provided to be delivered to residents, shall be delivered to such agent in respect of the rates assessed against his principal; and if such non-resident shall not have any known agent in the Town, the Town Clerk shall cause a list to be published in some one or more Newspapers published in the Province, containing the names of all such non-residents who have no known agents, and the amounts due from them respectively, and such publication shall be continued for three months, excepting the names of those who may sooner pay the amounts due from each of them, with their respective proportions of the expenses.

52. That the Collector at the end of such three months publication or delivery of the notice to an agent as aforesaid, shall make application 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 Westmorland to sell at public auction to the highest bidder, first giving thirty days notice of such sale in some Newspaper, 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 the purchaser.

53. That any person believing himself over-assessed or otherwise aggrieved by any assessment made in the said Town, or the agent of any non-resident assessed as aforesaid, may appeal to the Council at any time within twenty days after notice as hereinafter provided shall have been delivered to him or left at his last known place of residence, and the 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 assessor 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 over-charge in the previous year.

54. That any rate or assessment with which any lands, tenements, or hereditaments within the said Town 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.

55. That all debts from and after the passing of this Act as 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 Town, 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.

56. 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 apply such omission at any time before another assessment is made for a similar purpose.

57. That no assessment 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.

58. That from and after the passing of this Act, all the powers vested in the Court of General Sessions for the County of Westmorland 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 Council, so far as such laws may be applicable to the said Town, and the Mayor, and each several Councillor for the time being of the said Town, shall have full power and authority to do any act or thing in respect of the said Acts within the said Town, 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 said Town for violation of the said laws, and all moneys exacted for granting licence to tavern keepers or retailers (which shall not in any one case exceed the sum of fifteen pounds for twelve months) shall be paid to the Treasurer for the use of the said Town; and provided also, that no General or Special Sessions for the County of Westmorland shall have power to grant any tavern, retail, or other licence, or to make any rules or regulations respecting the same, to be in force within the said Town.