

property, his heirs and assigns, and to deliver seizin and possession thereof to the purchaser.

53. 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 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 the previous year.

54. 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. 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. 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 omission at any time before another assessment is made for a similar purpose.

57. 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. From and after the passing of this Act all the powers

vested in the Court of General Sessions or the Municipal Council for the County of Carleton, 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 Town Council, so far as such laws may be applicable to the said Town, and the Mayor and each several Councillor of the said Town for the time being 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 or the Municipal Council; 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 licences to Tavern Keepers or Retailers, (which shall not in any one case exceed the sum of twenty five 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 or the Municipal Council 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.

59. In any action or other proceeding at law or equity or otherwise in which the said Town shall be a party or concerned, no citizen or officer of the said Corporation shall in consequence thereof be deemed an incompetent witness or juror.

60. The Mayor or Councillors of the said Town during his or their continuance in office shall be and be deemed Justices of the Peace, and shall have, use, and exercise the same power and authority as if he or they had been commissioned a Justice or Justices of the Peace.

61. Neither the Mayor nor Councillors of the said Town or any of them shall receive any pay or remuneration for their services in that capacity.

62. For the purposes of assessment within the said Town, the President or other chief officer or the Agent of any Company or Corporation shall be deemed and taken to be and assessed as the owner of its capital stock, and the name, style, or firm of any co-partnership in trade or business shall be entered in the Assessment Roll as assessed for the property or income of such co-partnership, and the assessed amount may be recovered from and levied upon any member of such co-partnership; and in case of mortgaged property, the party in possession shall be deemed the owner for the purposes of assessment.

63. All fines, penalties, or forfeitures to be recovered by the provisions of this Act or by any of them, or by virtue of any bye laws to be made and enacted under the authority thereof, shall and may be sued for, recovered, and enforced with costs, on the oath of one or more credible witness or witnesses before the Mayor of the said Town and any one of the Town Councillors, and in case of the sickness or absence of the Mayor, before any two of the said Councillors, who are hereby authorized and empowered to be and are hereby constituted a Court for the trial of all complaints, suits, prosecutions, or controversies arising under this Act or the said bye laws, or any of them, within the limits of the said Town, and to which any fine, penalty, or forfeiture is or shall be attached by virtue of this Act or of any such bye law; and such fine, penalty, or forfeiture may be levied and recovered by warrant of distress of the offender's goods and chattels, under the hands and seals of the said Mayor and Councillor, or of the said two Councillors; and in default of payment of such fine, penalty, or