

hours, be open to the perusal and inspection of any rate-payer of the said Town without fee or reward.

#### RECEIVER OF TAXES.

142. The Treasurer for the time being of the said Town of Portland shall be from and after the passing of this Act the receiver of all rates and taxes (excepting such as are or shall be imposed for sewerage or water supply, and made payable to the Commissioners thereof) assessed in and upon the said Town and the inhabitants or non-residents thereof, any law to the contrary notwithstanding, and the security to be given by such Treasurer as hereinbefore provided, shall express to extend and shall extend to the due application of all moneys collected by him or by his agents or employees, and the faithful discharge of his duties as such receiver.

143. If any person legally assessed for rates and taxes as aforesaid, shall neglect or refuse to pay into the office of the said Treasurer the amount so assessed upon him within ten days after notice, printed or written, of the nature and amount thereof being given to him, either by being delivered to him personally or left at his usual place of business or abode, which shall be done by the Policemen of the said Town, unless otherwise ordered by the Town Council or the said Receiver; or if the person so assessed be not resident in the said Town, then after like notice inserted for three successive weeks in any public newspaper published in the City of Saint John, the said receiver of taxes and rates may issue execution (A) against such person, which shall be enforced by any Policeman or Constable of the said Town, and shall run into and have full force and effect in all parts of the City and County of Saint John, and the same may be executed and all proceedings had thereon in all parts of the said City and County as fully and effectually as within the said Town of Portland, and the Keeper of the Gaol of the City and County of Saint John shall receive and keep any such person pursuant to the tenor thereof; provided always, that proof of the due service or publication of such notice and non-payment of the amount stated therein shall first be made by affidavit or affidavits, sworn before a Justice of the said City and County, or the said Receiver, to the satisfaction of such receiver of rates and taxes as aforesaid, and that no person arrested under or by virtue of such execution shall be confined more than one day for every forty cents of the whole amount contained therein.

144. The taxes on any real estate, or property assessed as such, may be levied and recovered either from the owner of the property so assessed, or from any person occupying the same, or any part thereof, as a tenant, the said tenant so occupying the same being first served with notice of demand of such taxes; and no claim of property, lien or privilege shall be available to prevent the sale of any goods and chattels found on such real estate, the property of said tenant, or the payment of the taxes and costs out of the proceeds thereof; and when any such taxes shall be paid, under and by virtue of this Section, by any person not liable for the same by the terms of his lease or agreement under which he holds or occupies such property, he may deduct or set off the sum so paid from the rent payable by him for such property, or may recover the same, with costs and damages, from the said owner, by action for money paid, in any Court of competent jurisdiction.

145. The Fees on executions under this Act shall be as follows:—To the Receiver, for the use of the said Town, on issuing every execution, the sum of ten cents, and to the Policeman or Constable, for his own use for executing the same, the sum of forty cents.

146. In case any rate or assessment levied upon or in respect of any real estate or property assessed as such within the said Town, shall remain unpaid after notice given as aforesaid, it shall be lawful for the said Receiver of taxes, by Warrant under his hand and seal, to order the Sheriff of the City and County of Saint John to sell at public auction to the highest bidder, (first giving thirty days public notice by advertisement in some Newspaper published in the City of Saint John, of such sale), so much of the real estate in re-

spect of which such assessment shall have been made, or of the real estate of the person or persons assessed in respect thereof, as may in his judgment be sufficient to pay such rate or assessment, with all the costs and charges attending such notice, sale, and the recovery of the said assessment; and the said Sheriff is hereby empowered and directed to sell the said real estate, and to execute a Deed to the purchaser thereof, his heirs and assigns, and to deliver seizin and possession thereof, and from the proceeds thereof to pay and satisfy all such rates and assessments, costs, and charges, retaining the overplus, if any, for the use of such owner; and the Deed of the said Sheriff shall pass all the right, title and interest of the person assessed of and in the property so sold, and shall be *prima facie* evidence that all proceedings in connection with the said sale, or relating thereto, have been rightly had.

147. The said Receiver shall, on or before the first Monday in September in each year, and whenever ordered by the Town Council, lay before the said Town Council a statement of all taxes and assessments then unpaid, when the said arrears may be remitted by the said Council, if, from the indigent circumstances of the person assessed, or otherwise, they believe it impossible to collect the same; and if not so remitted, execution or warrant as hereinbefore provided shall, unless already issued, or in any special case otherwise ordered by the said Council, be issued and enforced forthwith.

148. The said Treasurer, as Receiver of taxes, shall have power to collect all such Parish and County taxes as may be outstanding and unsettled at the time of the passing of this Act, and may give the like notice in respect thereto, and take the same proceedings for the collection thereof, as herein provided for assessments made under this Act; provided that nothing in this Act shall be construed to prevent the Police Magistrate from collecting, as heretofore, any accounts for Parish and County taxes, in respect of which execution may have been issued by him before the passing of this Act, accounting nevertheless for all moneys received in respect thereof to the Town Council of Portland aforesaid.

149. The said Town Council are hereby authorized and empowered to make such bye laws and ordinances, for the making, levying and collecting of all assessments ordered as aforesaid, as they may from time to time deem necessary and expedient, and also for the government of the Assessors and Receiver of taxes, and to order and direct the mode in which they shall execute their duties; provided that no such bye law or ordinance shall be contrary to the provisions of this Act, or repugnant thereto.

#### ACCOUNTS.

150. It shall be the duty of the Town Council to publish, as they shall deem fit, at least one month before the annual election of Councillors, a full and detailed statement of the receipts and expenditures of the said Town, or on account thereof, during the past year; and in every such statement the different sources of revenue, and the amount received from each, the several appropriations made by the said Council, the objects for which the same were made, and the amounts of money expended under each, shall be clearly and particularly specified, together with the amount of assessments ordered and made, the several purposes of such assessments, the amount actually received under such assessments, and a detailed account of the application thereof; and such statements and accounts shall be made up to the thirty first day of December preceding such publication in each year, and signed by the Chairman and Town Clerk, and audited by the Auditor to be appointed as hereinbefore provided.

151. The books, papers and accounts of and connected with any office or department of the said Town, shall at all times be open to the inspection of the Chairman or any Councillor.

#### ESTIMATES.

152. It shall be the duty of the Town Council to publish, with the said statement, separate estimates of the sums of money to be raised for the ensuing year by the several assess-