

the warrant of assessment, shall within three days thereafter give the notices as required by the forty seventh section of the Act incorporating said Town, and the amendment thereof made by the thirty fifth Victoria, chapter seventy one, but if there be no such newspaper published in said Town, the same shall be posted up in each of the wards thereof.

3. That immediately on the expiration of the time mentioned in said notice, the said Assessors, or the major part of them, shall proceed to make the assessment and apportion the same, and they shall prepare a list in the manner and form as near as may be as is directed and prescribed in said chapter seventy one of said Act passed in the thirty fifth year of the Reign of Her present Majesty Queen Victoria, adding other columns if necessary, and shall within twenty days after the expiration of the time specified in said notice deliver such list to the Treasurer of the said Town; and after thirty days it shall be handed by him to the Collector of rates, with the following precept endorsed thereon:—

To A. B., Collector of Rates for the Town of Woodstock: You are hereby required forthwith to collect from the several persons named in the annexed assessment the sums remaining unpaid set opposite their names respectively, under the last column thereof, headed "Total Assessment," amounting in the whole to the sum of \_\_\_\_\_, and pay the same when collected into the hands of the Town Treasurer.—Given under my hand this \_\_\_\_\_ day of \_\_\_\_\_

C. D. Assessor.

4. The Town Treasurer, on receiving the said assessment roll, shall forthwith cause to be published in one or more of the newspapers printed in the said Town, and by handbills posted up in three or more public places in the said Town, a notice that he has received the said assessment roll, and that all persons assessed in the said Town shall be entitled to a deduction or discount of five per centum on the amount assessed against them respectively, upon payment of their respective rates to the Town Treasurer within thirty days after the said publication of the said notice.

5. The estate of deceased persons, under the control of their executors, administrators or trustees, the separate property of married women, and the property of minors, or other property under the control of agent, sub-agent, or trustee, may be rated in the name of the principal party or parties exercising control over them, but under such description as will keep the rating separate and distinct from any assessment on such parties, in respect of property held in their own right.

6. When any person made liable to pay any assessment shall not reside within the limits of the said Town, or his place of residence shall be unknown to the Town Collector, the said Town Collector shall cause public notice to be given of such rate and assessment by advertisement in one or more newspapers published in the Town, which advertisement shall be continued in such newspaper for four consecutive weeks, unless some person shall within that time appear and pay to the Collector the said rate and assessment with the costs of publication of such notice; if such person have a clerk, agent or sub-agent in the Town, the notice of demand of rates or taxes may be delivered to such clerk, agent or sub-agent, and the said publication shall not be necessary, and the Mayor shall on proof of such delivery issue his warrant (A), which shall be enforced as hereinafter directed.

7. If no person shall appear and pay the said rate and as-

essment with the cost of said publication within the time aforesaid, it shall be the duty of the Mayor, and he is hereby authorized and empowered on affidavit of the Collector verifying the due publication aforesaid, to issue the warrant (A) under his hand and seal directed to the Town Marshal or to any Constable of the said Town.

8. It shall be the duty of the said Town Marshal or Constable on receiving said warrant forthwith to give thirty days' public notice in one of the newspapers published in the Town, and by handbills, and sell at public auction to the highest bidder so much of the real or personal estate in respect of which such assessment shall have been made, as may in his judgment be sufficient to pay such rate and assessment, with costs and charges attending the recovery of the same, retaining the overplus (if any) for the use of such owner.

9. The said Marshal or Constable is hereby empowered and directed to sell the same and to execute a deed to the purchaser thereof, his heirs and assigns, and deliver seisin and possession thereof, which deed shall pass all right, title and interest of the person assessed of and in the property so sold.

10. When the estate of any deceased person shall be rated or assessed, and there be no personal or legal representative of said estate residing in the Town upon whom notice of demand of rates and taxes can be served, the said rate and assessment shall be recovered in the same manner as is provided for the recovery of rates and taxes of non-residents by the fifty first section of the Act incorporating said Town.

11. The name, style or firm of any co-partnership in trade or business shall be entered in the assessment list as aforesaid, for the property or income of such co-partnership, and the amount assessed may be recovered from and levied upon any member of such co-partnership.

12. The agent, sub-agent or manager of any joint stock Company or Corporation established abroad, or out of the limits of this Town, who shall carry on business for such Company or Corporation in the Town of Woodstock, shall be rated and assessed in like manner as any inhabitant upon the amount of income received by him as such agent, sub-agent, or manager.

13. For the purpose of enabling the Assessors to rate such Company or Corporation, the said agent, sub-agent or manager shall, when required in writing by the Assessors so to do, furnish to them a true and correct statement in writing under oath, setting forth the whole amount of income received in the Town of Woodstock during the fiscal year of said Company's or Corporation's preceding the making up the annual assessment.

14. Should the agent, sub-agent or manager of any such Company or Corporation mentioned in the two last preceding sections, refuse to furnish the said Assessors with the required information, the said Assessors, within ten days after the application in writing mentioned in the last preceding section, may rate and assess the said agent, sub-agent, or manager, according to the best of their knowledge.

15. The agent, sub-agent or manager mentioned in the three last preceding sections shall, for the purposes of this Act, be deemed the owner of such income, and shall be dealt with accordingly; but he may recover from the Company or Corporation he represents any assessment he may be called upon to pay on such income as aforesaid; and such assessment shall be made separately and distinctly from any other assessment to which such agent, sub-agent or manager shall be liable.