

and income of such person at the amount mentioned in such statement, and no more; and the Assessors, at the expiration of fifteen days as aforesaid, shall proceed to assess or appraise the real and personal estate of the several inhabitants of the town, and of non-residents having property therein, and the income of the said inhabitants derived from any trade, employment, profession or calling within the Province, (but not from real or personal property), and shall file with the Town Clerk a roll or list of such assessment, to be prepared in such form as the Council may determine, within fifteen days after the expiration of said fifteen days' notice.

47. Whenever the said Council may order any sum of money to be raised by rates or assessment upon the town as aforesaid, they may appoint one or more of the Assessors then in office to make the apportionment of such rates, according to the list so filed by the Assessors with the Clerk.

48. The said Council, by any bye law made for that purpose, shall have power to regulate the time and manner of collecting the rates upon any assessment within the said town, and to allow a reasonable discount for the prompt payment of such rates, before the list or book shall be placed in the hands of the Collector, and establish a summary method for recovering the rates due from defaulters residing within the said town, by writ in the nature of a *levari facias*, in the manner used for recovering fines from jurors for non-attendance; provided that no such process shall issue for the recovery of rates due by any person rated and residing within said town, until at least ten days after a printed or written notice shall have been delivered to such person, or left at his dwelling house or last place of abode, either with his wife or some adult member of his family, if any such can be found, which notice shall contain a statement shewing the several amounts assessed or rated against such person, and the time at which the same is to be paid, nor until the default shall be made to appear by the affidavit of the Collector, or other satisfactory testimony.

49. 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 the default in the payment of rates shall be detained more than one day for every forty cents of the amount assessed, and of the costs directed to be levied, nor more than fifty days in the whole, if the amount exceed twenty dollars; 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 goal limits.

50. When any person assessed as 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 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.

51. 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 Coroner of the County of Charlotte to sell at public auction to the highest bidder, first giving thirty days' notice of such sale in some newspaper published in said Town or in the County of Charlotte, 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.

52. 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 to be so deducted shall be entered in the assessment roll as a deduction for over-charge the previous year.

53. 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.

54. 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; provided always,