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.

pany 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 assessment roll as

55. 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.

56. 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 Charlotte, 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 licenses to tavern keepers or retailers (which shall not in any one case exceed the sum of one hundred dollars 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 license, or to make any rules or regulations respecting the same, to be in force within the said town after the termination of those granted at the April General Sessions this present year; and that the expense of any criminal business arising within the Town of Milltown, and now chargeable to the County of Charlotte, shall hereafter be chargeable to and payable out of the funds of the said town of Milltown.

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 on the whole.

58. 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.

59. 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, but shall not by reason of being Mayor or Councillor as aforesaid, be compelled to act as a Justice of the Peace for trial of causes, unless at pleasure.

60. Neither the Mayor or Councillors of the said town, or any of them, shall receive any pay or remuneration for their services in that capacity.

61. For the purpose of assessment within the said Town, the President or other chief officer, or the agent of any Com-

pany 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.

62. 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 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 any 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 forfeiture, or for want of sufficient goods and chattels of the offender whereon to levy such fine, penalty or forfeiture, together with the costs and charges for distraining and selling the same, to commit the offender or offenders to the common gaol of the County or lock-up house within the said Town for such period, not exceeding three months, as the said Mayor and Town Councillor, or any two Councillors shall direct, and all such complaints, suits, prosecutions or controversies shall be prosecuted by summons or warrant in the name of the Town Clerk, and the proceedings shall be viva voce and conducted in a summary way as directed by the Acts of Assembly relating to the duties of the Justices of the Peace out of Session within this Province, and judgment shall be given as the very right of the matter may appear, without regard to technical objections, imperfections or defects which do not affect the substantial justice of the case.

63. The overseers of the poor for the Parish of Saint Stephen and the Town of Saint Stephen, and the overseers of the Town of Milltown, shall and may make such arrangements for the support of the poor of the said Town and Parish, as they or a majority of them may deem equitable.

64. In any assessment for County purposes to be made on the Parish of Saint Stephen, the Sessions or County Council shall apportion the amount to be levied between that part of the Parish not incorporated, and the Town of Saint Stephen, and the Town of Milltown."

65. In any election for Mayor, if there should be an equal number of votes given for any two or more of the candidates, the Town Council shall immediately direct a new election to be held as in the case of extraordinary vacancies.

66. The first election for Mayor, Councillors and Assessors under this Act, shall be held by the Sheriff of the County of Charlotte and such persons as he may appoint, and any subsequent election, by such persons as the Town Council may from time to time appoint.