

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 and rated against such person, and the time at which the same is to be paid, nor until the default in payment 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 committed for the default or non-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 gaol limits.

50. When any person assessed as non-resident shall have a known agent in the said Town, the notice hereinafter provided to be delivered to residents shall be delivered to such agent in respect of the rates assessed against 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 one or more newspapers published in the Province, containing the names of all such non-residents who have no known agent, 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 all their respective proportion of expenses.

51. The Collector, at the end of such three months' publication, or the 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 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 thirty 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 Assessors 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 overcharge the previous year.

53. Any rate of assessment with which any lands, tenements or hereditaments within the said Town may be legally rated or assessed, may be executed 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 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 and equity, and in Surrogate Courts; 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.

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 omissions 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 the Province for regulating tavern keepers and retailers, shall be transferred to and be 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