

53. An annual meeting of the electors of the said Town, qualified as provided for by the tenth Section of this Act, shall be held on the second Tuesday in February in each and every year: The Town Clerk for the time being shall give ten days notice of the time and place of such meeting, by handbills posted in ten or more public places within the said Town of Moncton, and by publication in the local newspaper (if any): The annual meeting shall organize by appointing a Chairman and Secretary: It shall be the duty of the Secretary appointed at any such meeting, to keep a fair and impartial record of the proceedings of such meeting, which shall be signed by the Chairman presiding at such meeting and by the said Secretary, which said record shall within one week from the date of such meeting be deposited by the said Secretary with the Town Clerk of the Town of Moncton (and shall be evidence in all Courts of the truth of the matters and things therein contained), and the Town Clerk shall receive and carefully file and preserve the same for the use of the Town Council.

54. That at each annual meeting of the electors of the said Town, the Town Council shall submit to the electors a detailed statement of the expenditure for the past year and an estimate of the expenditure required for the coming year, giving the amounts for each particular service in detail, and the electors present may decide by a majority vote what amount the Council shall levy and collect for the purposes aforesaid in the year or part of year; the Council shall not assess any sum greater than the amount so voted at such annual meeting or at any special meeting of electors to be held as hereinafter provided.

55. That the said statement and estimate shall be exhibited between the hours of ten and twelve o'clock of the day of the annual meeting, and the electors present may proceed to vote the sum or several sums they may deem necessary to be raised for the purposes of the Town for the current year, or they may adjourn the meeting to a future day, and all questions shall be decided by a majority vote of the electors present.

56. Upon the written request to the Chairman of at least twenty five electors for that purpose, he shall within fifteen days thereafter convene a special meeting of the electors, and shall give ten days' notice thereof as in case of the annual meeting, and such special meeting may transact all such business as may legally be transacted at the annual meeting, and in similar manner and with the same force and effect, and the Secretary of such meeting shall transmit to the Town Clerk an impartial record of the proceedings of such meeting, certified by himself and the Chairman, as in the case of annual meetings, and such certified records shall be received as evidence in the same manner as provided for in the case of the record of annual meetings.

57. That notwithstanding any of the provisions of this Act, the said Council shall have power and they are hereby authorized to expend a sum not exceeding four hundred dollars in any one year, if they deem it necessary, in excess of the amount voted by the electors at the annual and special meetings of the year, and the same may be assessed in the next year whether voted at the next annual meeting or not; and the said Council, if they think necessary, may borrow the money, not to exceed the said sum of four hundred dollars, and the same shall be a legal charge against the said Corporation.

58. That 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 the said Town until at least ten days after a written or printed notice shall have been delivered to such person, or left at his dwelling house or last known 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.

59. That if any person residing within the said Town and rated therein, shall not have property whereon to distrain for the rates due and not paid by him, it shall be lawful for the Chairman of the Council, 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 are satisfied; provided however, that no person who may be so committed for 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 all 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 taxes as aforesaid, shall be deemed entitled to the benefit of the gaol limits.

60. That when any person assessed as a 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 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 some 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 them, with their respective proportions of the expenses.

61. That 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 Chairman of the Council under oath, setting forth the assessment and default, and the Chairman of the Council is hereby authorized by warrant under his hand and seal, to direct a Sheriff or Coroner of the County of Westmorland to sell at public auction to the highest bidder, first giving thirty days' notice of such sale in some newspaper, 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