

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 seizen and possession thereof to the purchaser.

62. That 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 hereinbefore 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, 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 so to be deducted shall be entered in the assessment roll as a deduction for overcharge on the previous year.

63. That 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, or as tenants 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.

64. That 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 except debts due to the Crown; 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.

65. That 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.

66. That 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. in the whole.

67. That from and after the passing of this Act, all the powers vested in the Court of General Sessions for the County of Westmorland, in and by the several Acts of the General Assembly of this Province for regulating the sale of Spirituous Liquors or other Liquors, shall be transferred

to and vested in the said Council, so far as such laws may be applicable to the said Town, and the Chairman and each several Councillor for the time being of the said Town, 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; provided that all penalties or fines imposed and recovered within the said Town for violation of the said laws, and all money exacted for granting licenses for the sale of spirituous or other liquors, shall be paid to the Treasurer for the use of the said Town; and provided also, that no General or Special Sessions for the County of Westmorland 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.

68. That 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.

69. That for the purposes of assessment within the said Town, the President or other chief officer, or the agent of any Company 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 copartnership in trade or business shall be entered in the Assessment Roll as assessed for the property or income of such copartnership, and the assessed amount may be recovered from and levied upon any member of such copartnership; and in case of mortgaged property the party in possession shall be deemed the owner for the purposes of assessment.

70. That 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-law to be made, ordained and enacted under the authority thereof, shall and may be sued for, recovered and enforced on the oath of one or more credible witness or witnesses before the Chairman of the said Town and any one of the Town Councillors, and in case of the sickness or absence of the Chairman, 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 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 Chairman 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 costs and the charges for distraining and selling the same, to commit the offender or offenders to the common jail of the County, or Lock-up house within the said Town, for such period not exceeding three months, as the said Chairman 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 Parliament relating to the duties of Justices of the Peace out of Sessions,