

BY AUTHORITY.

ANNO REGNI VICTORIÆ BRITANNIARUM REGINÆ
SEXAGESIMO TERTIO.

CAP. III.

An Act to amend Chapter 100 of the Consolidated Statutes, 'Rates and Taxes.'

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| <p>Sec.</p> <ol style="list-style-type: none"> 1. Payment of Rates and Taxes on lands about to be sold at Sheriff's sale, how enforced; Sheriff to have poundage thereupon; other costs of such enforcement. 2. Payment of Rates and Taxes upon lands about to be sold by order of the Supreme Court in Equity, how enforced; costs of such enforcement. 3. Procedure where the lands to be sold are those of an infant, idiot or lunatic. 4. Postponement of sale, effect of; abandonment of sale, when forbidden; existing methods of collecting not interfered with; retrospective operation of Act. | <p>Sec.</p> <ol style="list-style-type: none"> 5. Section 35 of Chapter 100 of the Consolidated Statutes amended. 6. Section 60 of said Chapter amended. 7. (1) and (2). Where names have been omitted from the assessment roll or where persons have been underrated, proceedings before the Assessors to have the Roll rectified; Amendment of Roll under Section 108 of Chapter 100 of the Consolidated Statutes. (3) and (4). Appeal from the Assessors to the Sheriff; Procedure thereupon. (5). Amendment of Roll to be furnished to Parish Collector. (6). Fees of Sheriff hereunder; Schedule. |
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Passed 31st March, 1900.

Be it enacted by the Lieutenant Governor and Legislative Assembly, as follows:

1. When any lands seized under an execution issued out of either the Supreme Court, the Supreme Court in Equity, or any County Court, are about to be sold by virtue thereof, the Chamberlain, Treasurer, Secretary or other proper officer of any City, Town, Municipality or Board of School Trustees, may notify in writing the Sheriff, who has made the seizure and is about to make such sale, that there are due and owing upon such lands, to the City, Town, Municipality, or Board of School Trustees, of which he is the officer, certain rates and taxes which have been levied and assessed upon the said lands at such time or times as to make the same a first lien thereupon, and that payment of the said Rates and Taxes is required at the hands of the said Sheriff—the Sheriff upon receiving such notification, shall thereupon fix a time and place for summarily inquiring into the truth of the said claim, of which time and place he shall give notice by mail or personally to the said Chamberlain, Treasurer, Secretary or other officer making such claim to the execution creditor; and if he can discover his address, to the execution debtor. If at the said time and place it is established to the satisfaction of the Sheriff by the oath of any person (which oath the Sheriff is hereby empowered to administer) that such rates and taxes, or any part thereof, are still due and owing and are a first lien upon the said lands, then the said lands shall be sold as well to satisfy the said rates and taxes as the judgment, order or decree upon which the said execution was founded. In case the proceeds of such sale are insufficient to satisfy both claims, the said rates and taxes shall have priority over the said execution and be paid first. The Sheriff shall be entitled to poundage upon the amount of the said rates and taxes in the like manner as if the whole proceeds of the sale had been devoted to the satisfaction of the said execution. In addition to his poundage the Sheriff shall be entitled to twenty cents for each notice sent or given by him, and to fifty cents for attending to take proof of the said claim; and the Chamberlain, Treasurer, Secretary or other officer for each notice given by him and for each attendance to prove the claim, shall be entitled to the same fees as the Sheriff.

2. When any rates and taxes are due and owing upon any lands, which are about to be sold by a Referee in Equity, Receiver or other officer of the Supreme Court in Equity by virtue of any decree or order of the said Court, and such rates and taxes have been levied and assessed at such time or times as to make them a first lien upon the said lands, the Chamberlain, Treasurer, Secretary or other officer of any City, Town, Municipality or Board of School Trustees may give to the said Referee in Equity, Receiver or other officer of the Supreme Court in Equity the like notice as may be given to the Sheriff under the provisions of Section one of this Act; and the said Referee, Receiver or other officer shall thereupon give the like notices and hold the like inquiry as the Sheriff is directed to give and hold by the said Section one, for which purpose the said Referee, Receiver or other officer is hereby authorized to administer an oath as the Sheriff is by the preceding Section. Upon it being proved to the satisfaction of the said Referee, Receiver or other officer by the oath of any person that the said rates and taxes are still due and owing, and are a first lien upon the said lands, then the said Referee, Receiver or other officer shall sell the said lands as well to pay and satisfy the said rates and taxes as to comply with the terms of the order or decree under which such sale is being made. In case the proceeds of the sale are insufficient to satisfy all the purposes thereof, the said rates and taxes shall have the same priority as is given to them by Section one of this Act. Notices of the time and place of hearing the proof of claim shall be given only to the claimant of the said rates and taxes, to the person who has obtained the decree or order under which the lands are to be sold, and to the person against whom the said rates and taxes were originally assessed. For all notices, services and attendances, the same fees shall be paid as are allowed by Section one of this Act and no more.

3. The provisions of the next preceding Section shall have no application where the lands about to be sold are those of an infant, idiot, lunatic or person of non-sane mind, whether found so by inquisition or not; but in all such cases the Chamberlain or any other of the persons named in the said Section may apply to a Judge sitting in Equity, setting out the facts in a sworn petition, and the Judge may thereupon make such order as to the payment of the rates and taxes and the costs of the application as he may think just.

4. The provisions of Sections one and two of this Act shall not be affected by the postponement of any sale; but when such sale is held the proceeds thereof shall be applied in the same manner as if the same had taken place at the time originally intended. The Sheriff, Referee in Equity, Receiver or other officer of the Supreme Court in Equity shall not permit any sale to be abandoned, unless the rates and taxes, of which proof has been made under this Act, shall have been first paid and satisfied. This Act shall not be construed or taken in any manner to restrict or interfere with the methods already provided by law for the collection of rates and taxes; but the provisions of this Act may be made use of for the collection of rates and taxes, whether imposed before or after the date of its enactment.

5. Section 35 of Chapter 100, Consolidated Statutes, is hereby amended by adding at the end thereof the following—In the event of neglect or refusal on the part of the Council to so appoint such valuers at any time, the Lieutenant Governor in Council may make such appointment, and the