

or Manager of any Company or Corporation, shall be deemed and be assessed as the owner of its capital stock, but such assessment shall be made separate and distinct from the personal assessment of such President, chief Officer, Agent or Manager: The name, style or form 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 amount assessed 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.

63. The construction of the terms 'Real Estate' and 'Personal Estate,' shall in all respects be the same as prescribed in the Revised Statutes, Title VIII, Chapter 53.

64. Whenever the City Council order any sum of money to be raised by rates or assessment upon the City, they may appoint one or more of the Assessors then in office to make the apportionment of such rates according to the list filed by the Assessors with the City Clerk.

65. The City Council may regulate by a bye law the time and manner of collecting the rates upon any assessment, and allow a reasonable discount for the prompt payment of such rates before the list or book is placed in the hands of the Collector, and may establish a summary method for recovering the rates due from defaulters; but no execution shall issue against any such defaulter 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 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 testimony, on oath.

66. No person who may be imprisoned for default in the payment of rates, shall be detained more than one day for every two shillings of the amount directed to be levied, nor more than fifty days in the whole, if the amount exceed five pounds, at the expiration of such time he shall be discharged, but the execution shall remain in force against his property