the Recorder's Court, and in accordance with the law regulating the said Court."

The said subsection one of section twenty-four of the said Act is further amended by adding thereto the following words: Further amendment.

"Whenever the person upon whom such notice and demand had been served, has any defence to the claim of the said Corporation, he may, within ten days from the day on which such service has been made, present to the Recorder's Court a petition, of which notice shall be given to the City Treasurer, setting forth the nature of his defence, and praying that no further proceedings be taken on such notice and demand, which petition shall in all cases be supported by affidavit; upon the presentation of such petition, the said Recorder's Court shall proceed to adjudicate thereupon, and if it be dismissed, the notice and demand served shall have the same effect as if no such petition had been presented; and if the said petition be maintained, the said Recorder's Court shall make such order thereupon as the justice of the case may require."

Petition by person having defence against the demand of the Corporation.

Recorder's Court to adjudicate thereon.

Subsections two, three, four, five, six, seven, eight, nine, ten, eleven and twelve of the same section twenty-four of the said Act, are repealed, and the following substituted therefor: Certain subsections repealed.

"2. Whenever any assessment, tax, rate or municipal dues whatever shall have been imposed on any movable or immovable property belonging to several co-heirs, or possessed *par indivis* by several persons whose names cannot easily be ascertained by the assessors, it shall suffice for the said assessors to inscribe in the assessment book the name of one of the co-heirs or co-possessors; and the co-heir or co-possessor whose name shall be thus inscribed shall be held liable for the full payment of the assessment, tax, rate, or other municipal dues so imposed, reserving his remedy as by law against his co-heirs or co-possessors."

New provisions: as to Joint owners of property.

"3. No person assessed on real property shall pay less than one dollar in each year, even if the amount of his assessment shall be less than that sum." Minimum tax on realty.

"4. No execution issued and no judgment obtained against the proprietor, or the tenant or occupant, shall deprive the said Corporation of the power of prosecuting and executing the judgment obtained for the payment of the said assessments, taxes, rates or other municipal dues, against either the said proprietor, tenant or occupant, if such payment cannot be obtained from that one of them who shall have been already sued in the matter;"

Either proprietor or tenant may be sued if the other fails to pay.

"5. In case the Corporation is unable to recover from the tenant or occupant of any real property in the said city, the proportion of the assessments, taxes, rates, or other municipal dues

Proprietor liable for tenant's tax.