

chaser thereof; or to his heirs or assigns, the amount received by him, deducting two and a-half per cent, for his fees and expenses, and the title of such purchaser to such lot or part of a lot, shall become null and void from that moment.

5 LXXII. If at the expiration of twelve calendar months reckoning from the day of the said adjudication, the property or lot so adjudged be not redeemed as aforesaid, the Secretary-Treasurer shall, on the demand of the purchaser or his heirs or assigns, and on proof of the payment of all taxes due on such land, execute a Deed of Sale in due form conveying
10 in the name of the said Mayor and Town Council the property thus adjudged to the said purchaser or his representatives; and this Deed of Sale shall be a valid conveyance in law to all intents and purposes, and shall not only transfer to the purchaser all the rights of the original owner, but shall also have the effect of purging such lot or property, of all pri-
15 vileges and hypothecs with which it may be burthened.

LXXIII. Every tax or assessment imposed by virtue of this Act on any of the properties or houses of the said City may be recovered either from the owner or from the tenant or occupant of such property or house; and if such tenant or occupant be not bound, by lease or other arrange-
20 ment, to pay such tax or assessment, such tenant or occupant may and shall have a right to deduct the sum so paid by him for assessment as aforesaid from the rent which he shall be obliged to pay for the occupation of such property; Provided always, that when a judgment shall
25 have been obtained, and an execution issued, either against the owner or against the occupant, that shall not prevent the party who shall have paid such assessments without having been bound by express agreement so to do from taking proceedings against the other party, if the said sum so paid cannot otherwise be recovered.

LXXIV. The said Council shall have power to remit to poor persons
30 in the said City, who shall have been taxed by virtue of this Act, all or part of their assessments in certain cases of loss by fire, long illness, or any other cause which the said Council shall deem reasonable and sufficient.

LXXV. All debts due to the said Town Council in future for all taxes
35 or assessments imposed on moveable or immoveable property in the said City, by virtue of this Act, shall be privileged debts, and shall be paid in preference to all other debts, and shall be allowed to the said Town Council in all cases of distribution of monies in preference to all other creditors; Provided always, that this privilege shall be applied only to
40 taxes due within six years, and no longer; And provided also, that this privilege shall have its full and entire effect without its being necessary to have recourse to registration.

LXXVI. In all cases of non-payment of taxes imposed on any immove-
able property in the said City, an augmentation of ten per cent on the
45 amount of the assessment in arrear shall be added each year to such amount and that as long as such assessments shall not be paid.

If lot not re-
deemed Deed of
Sale to be made
after twelve
months.

Taxes to be re-
covered either
from owner or
occupant.

Proviso.

Town Council
may remit taxes
to poor persons.

Debts due to
Town Council for
taxes to be priv-
ileged debts.

Proviso.

Ten per cent. per
annum to be ad-
ded to taxes in
arrear.