

and pay to the Town Treasurer such rate or assessment, or the assignee, mortgage, or judgment creditor, who takes the property of any debtor or party, if he do not pay over such rates within three days after taking possession, shall be liable to an action for the amount in the name of the Town of New Glasgow, or the goods so taken may be distrained upon by the Treasurer of the Town for such rates or costs.

22.—The Sheriff, his Deputy, or other officers, or any constable or bailiff, who shall execute any deed or conveyance of real estate, or pay over the proceeds of any sale of personal property after notice from the Town Clerk of the amount due on such real or personal property for rates or assessments, without first receiving such amounts from the purchaser or deducting the same from the proceeds in his hands, shall be held to be personally responsible for the amount of such rates and assessments, and may be sued for the same in the name of the Town.

23.—The Town Clerk shall upon receiving the assessment roll, leave for every party resident or doing business in the Town, or the representatives of any party who shall have died before the roll for that year shall have been fixed and adjusted and shall transmit by post to every non-resident named in said roll, a notice of the actual or yearly value at which his real property, and the sum at which his personal property shall have been assessed by them.

24.—The Town Clerk shall on the receipt of the assessment roll of each Ward from the Assessors make a true copy thereof, arranged in the alphabetical order of the surnames, and shall post such copy in his office for a period of fourteen days, for the inspection of any rate-payer of the town; and any rate-payer firm or company, who shall deem himself or themselves not legally entitled to be rated, or that he or they are overcharged on said roll, may within such fourteen days, but not after, give notice in writing to the Town Clerk that he appeals from such rate either in whole or in part, and shall in such notice state the grounds of his objection to said rate.

25.—The subject matter of such appeal shall be tried by a court, to be composed of three members of the Council, (to be appointed by the Council) and the Stipendiary Magistrate, who, after hearing the complaint, and the assessor and assessors, and any witnesses adduced by or on behalf of either of them under oath, shall determine the matter and either confirm, modify or amend the roll accordingly, and if the party appealing shall fail to appear, such court shall proceed *ex parte*; and if any elector of the town shall deem that any party has been assessed too low or has been omitted from said roll, the Clerk shall at the request of the elector, in writing,

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