

to amend the Ordinance to incorporate the City and Town of Quebec, or by this Act, or by any Act or Acts concerning any market or markets in the said City, or by any Act concerning any assessment law or duty to be raised in the said City, or by any law now or hereafter to be in force, shall be recovered in the name of the "Mayor, Councillors, and Citizens of the City of Quebec," and for the use of that Corporation, and shall belong to and form part of the general funds of the said City, and in no other name and for no other use; and it shall be lawful for the said Council to remit any such fine or penalty, or to accept payment of any such fine or penalty from any party willing to pay the same without prosecution; and all fines or penalties that may be so paid without prosecution, shall form part of the general funds of the said City.

LXXXIV. And be it enacted, That any rate or assessment with which any real estate within the said City may be legally rated or assessed, and payable by the proprietor, may be exacted and recovered either from the owner of the real property so rated or assessed, or in case of the absence of the owner or proprietor from the said City of Quebec, from any person occupying the same or any part thereof, either as a tenant or otherwise, and when any such rate or assessment shall be paid by any tenant not bound to make such payment by the lease or other agreement under which he holds or occupies such real estate, such tenant shall have the right to deduct the sum so paid by him from the rent payable by him in respect of the enjoyment or occupation of the real estate so rated and assessed.

Rates or assessments to be recovered from owner or occupier of property.

LXXXV. And be it enacted, That all debts which from and after the passing of this Act, shall become due to the said Corporation for any rate or assessment assessed or imposed on any real or personal property, or both, within the said City, or upon the owners or occupiers thereof, in respect of such property, shall be privileged debts, and shall be paid in preference to all other debts, excepting debts due to Her Majesty, and shall, in the distribution of the proceeds of property, whether real or personal, of any person liable to pay any such debt, be so held, considered and adjudged by all Courts of Justice, and by all Commissioners or other person having jurisdiction in Bankruptcy in Lower Canada; Provided always, that the privilege hereby granted shall not extend beyond the rates or assessments due for two years, that is to say, for the current year when such claim may be made, and the year next preceding that year.

All debts due to corporation to be privileged debts.

Proviso.

LXXXVI. And be it enacted, That every law, and every part of any law repealed by the said Ordinance to incorporate the City and Town of Quebec, or by the said

Laws repealed by ordinances to incorporate Quebec, to remain repealed.