

Mode of selling
land for taxes.

LXVIII. On the day and at the place and hour indicated in the said advertisement for the sale of such lands or lots, the Secretary-Treasurer of the said City shall make known with a loud voice the sum to be levied on such piece of land together with the amount of the costs of the sale ; and the person who shall then offer to the said Secretary-Treasurer the said 5 sum with the costs, or more if there is over-bidding, shall be considered as the lawful purchaser of such piece of land or of part thereof, and the said Secretary-Treasurer shall decide upon the extent of such piece of land which it shall be necessary to sell in order to cover the amount claimed ; and if the purchaser pay the amount claimed the same day, the 10 Secretary-Treasurer shall give him a certificate of such sale and adjudication under his signature and the seal of the said Council, and upon the delivery of such certificate such purchaser may take possession of the said lot as sold and described by the said Secretary-Treasurer.

Provision for new
sale in case of
non-payment by
first purchaser.

LXIX. If the said purchaser do not pay the amount for which such lot 15 or part of a lot shall have been adjudged to him on the very day of the sale, such adjudication shall be *ipso facto* null, and a new sale shall take place in the same manner as above mentioned, within eight days after such ineffectual adjudication, and the said sale shall be advertized once in a newspaper of the locality, and notice thereof shall be posted up in the Coun- 20 cil Hall of the said Council during eight days; and if there be no newspaper, it shall only be posted up as aforesaid.

Mode of proceed-
ing when land
sells for more
than enough to
pay the taxes.

LXX. If the biddings on such pieces of land adjudged as aforesaid produce a sum exceeding that which is claimed, the surplus shall remain in the hands of the said Secretary-Treasurer, who shall, immediately after 25 the adjudication, post up for eight days in the Council Hall of the said Council, and publish twice in a newspaper of the said City, if there be one, a public notice to the effect that such surplus exists ; and the hypothecary creditors who shall have acquired rights in respect of such pieces of land so adjudged shall make known the amount of their claims to the said 30 Secretary-Treasurer who shall give such surplus to him or them who shall have a lawful right to it, according to the order of their hypothecs ; and if there be no hypothecary creditors, or after these shall have been paid, the said Secretary-Treasurer shall receive the claims of all those to whom the owner of such pieces of land may be indebted ; and if the said 35 owner acknowledge such claims, such surplus shall be paid to such claimants, or divided among them, by the said Secretary-Treasurer, in proportion to the amount of their respective claims ; and if such owner refuse to acknowledge such claims, the said Secretary-Treasurer shall keep the money in his possession until the respective rights of the parties have been 40 determined by agreement, arbitration or judicial decision.

Owner may re-
deem lot within
twelve months on
payment of price
and 20 per cent
more.

LXXI. If in the course of twelve calendar months, reckoning from the day of the said sale and adjudication, the original proprietor of the said lot, or any person duly authorized by him, pay to the Secretary-Treasurer the amount levied on the said lot, with twenty per cent in addition, he 45 shall have a right to resume possession of the said lot or portion of a lot so sold, and the Secretary-Treasurer shall pay on demand to the pur-