

and chattels in the ordinary manner; and no claim founded on a right of ownership or privilege upon the same shall prevent the sale or the payment of the assessments and expenses out of the proceeds of such sale: Provided always, that it shall be lawful for any person who shall think himself aggrieved by the said seizure to file an opposition to the same at any time before the sale of the goods so seized, which he shall deliver to the officer seizing, who shall be bound to report his proceedings to the Circuit Court of the Circuit of Three Rivers, where the said opposition shall be heard and decided according to law and the rules of practice, and the party failing shall be condemned to pay the costs.

XL. Every tax or assessment imposed by virtue of this Act, upon any property or house in the said Town, may be recovered either from the proprietor, tenant, or occupier of such property or house; and if such tenant or occupier be not bound by lease or other stipulation to pay such tax or assessment, such tenant and occupier may and shall be entitled to deduct the sum so paid by him out of the rent which he would have to pay for the possession of such property.

Case of absentee proprietors provided.
 XLI. In all cases where the persons who shall be rated in respect of any vacant ground or other real property within the Town, shall not reside within the said Town, and the rates and assessments payable in respect of such vacant ground or property, shall remain due and unpaid for the space of six years, then it shall be lawful for the said Town Council, after having obtained a judgment before the Circuit Court in and for the Three Rivers Circuit, or any other Court, to sell and dispose such property by public sale, or so much thereof as shall be judged sufficient for the payment of the sum due, with costs; and the Sheriff of the District of Three Rivers is hereby authorized and required to advertise such sale to be made under the authority of this section, in an English and in a French newspaper, published in the Town of Three Rivers, and the said Sheriff is also required to employ, for the purpose of effecting such sale, a bailiff residing in the said Town of Three Rivers, who shall be designated by the said Council: Provided always, that all owners of property sold under the authority of this section shall be allowed to resume possession of the same within the space of one year next after the date of such sale, on paying to the purchaser the full amount of the purchase money, with legal interest thereon; on condition, however, that the said purchaser shall have kept the said property in the same state and condition in which it was at the time of the purchase, and shall not have damaged it or allowed it to deteriorate; together with the cost attendant upon such sale, with an additional five per centum on the purchase money; And provided also, that if after such sale of property belonging to persons residing out of the Town, any surplus shall remain over and above the sum due to the said Council, for assessment and costs, the Secretary-Treasurer aforesaid shall pay over such surplus to the said Town Council, to whatever sum the same may amount, and the said surplus shall be deposited in the funds of the said Town as a loan, at the rate of six per cent., until called for and claimed by the party to whom it shall belong, to whom the same shall be paid.

Assessment may be remitted in certain cases.
 XLII. The said Council shall have power to remit a portion or even the whole of the amount due for assessment to indigent parties assessed under this Act, in certain cases of fire, long illness, or any other cause which the said Council shall deem reasonable and sufficient.