

*Victoria Municipal Amendment Ordinance.*

" 8. From and after the date of registration as aforesaid, the amount covered by the charge shall bear interest at the rate of eighteen per centum per annum; and after the expiration of three years from such date, the land and property against which the charge has been registered shall and may be sold by public auction, in manner to be prescribed by the said Municipal Council, and on the following conditions, namely:—

Arrears a charge on the land.

" 9. The said Municipal Council shall publish in the *Government Gazette* and one or more newspapers published in the said City, a list of all lands and property by them intended to be sold as aforesaid, including the names of the owners or supposed owners thereof, together with the amount of all costs and charges due on such property, at least two months before such intended sale.

Publication of list of lands sold for taxes.

" 10. At the time and place appointed, the sale shall be conducted by the High Sheriff or his Deputy, and he shall be allowed therefor a commission not exceeding ten per centum upon the amount realized by such sale, in lieu of all expenses incurred thereby.

Sale by Sheriff.

" 11. No lot or piece of land shall be sold for less than the value thereof, as assessed at the time when the tax in respect of which the sale is made was imposed.

Reserved price.

" 12. Upon the sale of any lot, the High Sheriff shall and is hereby empowered to execute a conveyance to the purchaser thereof, of all the estate and interest therein which the owner held at the time of the imposition of the tax; and the said Municipal Council are hereby empowered to purchase at such sale, and hold any lot so purchased as Corporate property.

Sheriff may convey.

" 13. The proceeds arising from the sale of any lot as aforesaid shall be disposed of by the High Sheriff as follows:—He shall in the first place pay himself the commission due thereon, and the cost of the conveyance; and, in the second place, shall pay the amount of all taxes due thereon, with interest and costs, including costs of registration, to the Clerk or Treasurer of the said Municipal Council; and shall pay the surplus (if any) into the Treasury of the Colony, to an account to be intitled 'Municipal Tax Sales Account,' and such moneys may be paid thereout by order of any Judge of the Supreme Court, on a summary application made to him in the form of a summons, supported by an affidavit of the facts, to the person or persons, in the opinion of such Court, entitled to receive the same; and no Court fees shall be charged or received for such summons, or for any order thereon made.

Disposal of proceeds of sale.

" 14. No informality or irregularity shall vitiate any such sale and conveyance as aforesaid, nor shall any purchaser be bound to enquire into the regularity or otherwise of such sale, or to the application of the purchase money therein expressed to be paid; and the Registrar General aforesaid shall register the title of the purchaser of every lot so sold, upon the production of the conveyance by the Sheriff aforesaid.

Informality shall not vitiate sale.

" 15. If any lot put up to auction as aforesaid shall not realize the amount of the assessed value thereof, the Municipal Council may, and they are hereby authorized to, enter into possession thereof, and hold and enjoy the same, until the amount due for taxes, and costs and expenses, together with interest at eighteen per centum per annum, be fully paid and satisfied; but any such lot may be included in any subsequent sale, and sold in manner hereinbefore mentioned.

Power to enter and lease.

" 16. Concurrently with the remedies given by this Ordinance for the collection of Municipal taxes hereunder, the taxes payable by any person hereunder may be recovered in any competent Court of Justice of the Colony, with interest after the rate of twelve per centum per annum from the day of default as aforesaid, on all such arrears of taxes and registration fees, until paid, together with costs, as a debt due to the Corporation; and the production of a copy of so much of the Assessment Roll as shall relate to the taxes payable by such person, purporting to be certified as a true copy by the Clerk of the Municipal Council, shall be *prima facie* evidence of the debt. It shall be the duty of the Municipal Council, at least once in every year, to register the said lien or debt in the books of the Land Registry Office, as a charge on such Real Estate.

Taxes may be collected by law.

" 17. A certificate of discharge and satisfaction, signed by the Clerk of the Municipal Council, shall be sufficient authority to the Registrar General to cancel any charge appearing in the books of his office in respect of taxes; and he is hereby authorized and required to cancel the same, on payment of the costs and fees due and payable therefor. Provided, always, that the total amount to be charged and payable for registration and cancellation shall be Two Dollars, and no more."

Cancellation of charge.

" 18. Section XLVIII. of the said Ordinance shall be and is hereby repealed; and in lieu thereof, "the Court of Revision shall consist of not less than three Justices of the Peace for British Columbia or Vancouver Island, to be appointed from time to time by the Governor for the time being for that purpose; and such Court shall have power to take and enforce the production of evidence, and administer oaths, at any sitting of such Court, and in and upon any matter

Constitution of Court of Revision.

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