Proviso,

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 costs attendant upon such sale, and ten per centum besides interest both on the amount of the purchase money and of the said outlay; 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 said Sheriff shall pay over such surplus to the Town Council, to whatever sum the same may amount, and the said surplus shall be deposited in the funds of the said 10 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.

XLIX. 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 15 which the said Council shall deem reasonable and sufficient.

L. If any person shall transgress any order or regulation made by the

Penalties for infraction of By-laws.

said Town Council under the authority of this Act, such person shall, for every such offence, forfeit the sum specified in any such order, rule or regulation, with the costs to be allowed by the Justices of the Peace, 20 who shall try such offences in accordance with the tariff then in force for the fees of the officers of the said Justices of the Peace, and to be levied on the goods and chattels of the offender, and in default of such goods and chattels, the offender shall be liable to be committed to the Common Gaol of the District, for a term not exceeding one month, but 25 which may be less in the discretion of the Court; and no person shall be deemed an incompetent witness upon any information under this Act, by reason of his being a resident of the said Town of Lévis; Provided always, that the information and complaint for any breach of any order or regulation of the said Town Council shall be made within one month 30 next after the time of the offence committed; And provided also, that no fine or penalty shall be inflicted for any such offence, which shall be less than one dollar nor more than twenty dollars, and that no imprisonment for any such offence shall, in any case, be more than one calendar month, and the costs of transport in effecting such imprisonment shall be borne by the said Town Council, and the said Council shall also have power to punish by forfeiture of their goods, articles and provisions, all persons exposing them for sale on the Markets, in the streets of the said Town, and infringing at the same time the By-laws of the said Council as regards the weight and quality of such goods, articles and 40 provisions.

Proviso.

Proviso.

Taxes and ag**sess**ments shall be privileged debts.

Proviso. Proviso.

LI. All the debts hereafter due to the said Town Council for all taxes or assessments imposed on moveable or immoveable property in the said Town, shall, by virtue of this Act, be privileged debts, and shall be paid in preference to all other debts, and the said Town Council shall, in all 45 cases of distribution of moneys, be collocated in preference to all other creditors; Provided always, that this privilege shall only apply to assessments due for six years, and no longer; And provided also, that this privilege shall have its full and complete effect without its being necessary to have recourse to registration.

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LII. All the fines and penalties recovered under the provisions of this To whom penalties, &c., Act, shall be paid into the hands of the Treasurer of the said Town shall be paid. Council, and the proceeds of all licenses for the sale of spirituous liquors,