

*Victoria Municipal Amendment Ordinance.*

in case such owners are unknown or cannot be found, by affixing a copy thereof at or on some conspicuous part of each Town Lot or other piece of land or property, in respect of which the Assessment therein referred to shall have been made.

The Roll evidence of ownership.

5. The person who, for the time being, shall appear on the Assessment Roll as the Owner of any Real Estate shall, for the purposes of this Section, be deemed to be such Owner; and if Real Estate shall not be assessed to any person by name, or the owner aforesaid shall not be known or cannot be found, then the affixing the notice aforesaid, in manner aforesaid, at or on the land or other property aforesaid, shall be deemed to be and shall be due and sufficient service of such notice.

Notice of Appeal.

6. In case any person shall, whether by reason of a change in the value of property or otherwise, feel himself aggrieved at the amount at which he or any other person may be assessed, it shall be lawful for such aggrieved person to appeal to the Court of Revision, if such person shall, on or before the day immediately preceding the first sittings of the Court, have caused the Clerk of the said Municipal Council to be served with a notice of such appeal, and the grounds therefor.

Court of Revision.

III. Section L. of the said Ordinance shall be amended by adding thereto at the end thereof the words, figures, and sentences "and shall "in such notice state the place where the Assessment Roll may be "inspected.

2. "There shall be three sittings of the Court of Revision; the first of such "sittings shall be held in or previous to the month of February in each year: the "second and third sittings shall be held at intervals of not less than seven clear "days from the day appointed for the previous sitting, as the case may be. The "first and second sittings may be adjourned from day to day, until the day ap- "pointed for the then next sitting; and the third sitting shall stand adjourned from "day to day, until the business before the Court shall have been disposed of" shall be read as and form part of such Section.

Rates, when and how payable.

IV. Section LI. of the said Ordinance shall be and is hereby repealed, and in lieu thereof, be it enacted as follows:—"The rates or taxes shall "be deemed to be due on the 1st day of March in each year, and "shall be payable at the office of the Clerk of the Municipal Council.

"2. The rates or taxes shall be paid in the manner and at the times the "Municipal Council shall, by By-Law, direct.

"3. The said Municipal Council shall from time to time, so soon as con- "veniently may be, after the third sitting of the Court of Revision shall have "terminated, cause to be published in the *Government Gazette*, and one or more "newspapers published or circulating in the said City, notice of the manner and "the day or days appointed for the payment of the rates or taxes.

Rates on Owners.

"4. The rates or taxes on Real Estate shall be paid by the owner of the land "in respect of which, or the improvements thereon, the assessment shall have "been made; provided, however, that when the assessment shall have been made "in respect of property held under lease from the owner, or in respect of improve- "ments which were not at the time of the assessment owned by him, the amount "paid by the owner shall (in the absence of any agreement to the contrary) be "recoverable by him from the lessee or occupier of the said property, or improve- "ments as aforesaid, by distress or otherwise, in like manner as if the amount "due were owing for rent in arrear in respect of such property, together with "interest thereon at the rate of twelve per centum per annum, from the date "of payment as aforesaid, until the same be paid.

Interest on arrears.

"5. If such tax be not paid within one calendar month after the day fixed "for payment as aforesaid, interest after the rate of twelve per centum per "annum shall thereupon attach and be payable until the amount due with such "interest be registered as a charge against the property assessed, as hereinafter "mentioned.

Registration of ar-  
rears.

"6. On and after the expiration of one year from the day of default as afore- "said, the amount of such tax (and also the amount of any tax now over due "for a like period), and interest, and cost of registration, may, on the applica- "tion in writing, in the usual form, of the Clerk of the Municipal Council, be "registered as a charge against the land in respect of which such tax was pay- "able; and the Registrar General of Titles in Vancouver Island is hereby "authorized and required to register the same accordingly.

List of arrears.

"7. Once in every year, the Registrar General aforesaid shall publish in the "*Government Gazette* a list of all property against which charges have been "registered during the preceding twelve months for unpaid taxes, together with "the names of owners or supposed owners, and the amounts of such charges "respectively.

"8. From