

Mayor or Aldermen is hereby authorised to grant upon a certificate signed and sworn to by such Collector, of a demand of such rate having been made, and of such person or persons being in arrear to the amount stated in such certificate; and if such Rate or Assessment shall not be paid within five days next after such seizure, the said Collector is hereby authorised to sell by public auction at such place as may be proper, such part of the said goods and effects as shall be sufficient to pay the said Rates and Assessments with the costs and charges attending such seizure and sale, returning the overplus, if any there be, to the owner or owners—the costs and charges aforesaid to be taxed and ascertained by the Mayor of the said City.

18. *And be it further enacted by the authority aforesaid,* That from and after the passing of this Act, every landlord, proprietor, factor, or agent, who shall wilfully grant a certificate or receipt which contains a less sum than the rent really paid or payable for the premises therein-mentioned or referred to, and every tenant who shall present to the Assessor aforesaid; or otherwise utter or publish such a certificate or receipt, in order to procure a lessening or abatement of such Rate or Assessment, shall be liable to a penalty not exceeding five pounds, to be recovered and disposed of in like manner as other penalties are recovered and disposed of in the said City for breach of any of the by-laws or ordinances thereof.

19. *And be it further enacted by the authority aforesaid,* That every tenant for a term of years, or for one year, or for any shorter period, who shall pay