

prescribed by law for summoning absent debtors, and the provisions of that law shall apply *mutatis mutandis* to any proceeding before the said Court, in the same manner as they apply to the Superior and Circuit Courts ; ”

“ 14. All assessments, taxes, or other municipal dues owing to the Corporation, shall be privileged debts, and be paid according to the rank assigned to assessment and rates by the two thousand and ninth article of the Civil Code ; ”

Debt to corporation privileged : as per Civil Code, art. 2009.

“ 15. But this privilege, which need not be registered, shall only extend to the current and preceding year, and as regards real estate, it shall only affect the real estate upon which or in respect of which such assessment, tax, duty or other municipal due shall have been imposed ; as regards personal property, this privilege shall only extend to moveables possessed within the limits of the City, unless the debtor has fraudulently conveyed the said moveables without the limits of the City ; ”

Limitation of privilege.

Moveables.

“ 16. In case the assessment books for the current year are not made and completed at the period at which the said privilege shall be exercised or claimed, the Corporation may demand for the current year, the assessment, taxes or other municipal dues entered against such debtor for the preceding year in the said books of assessment, and it shall be for the debtor to establish that, since the completion of the last books of assessment or the expiration of the fiscal year of the City, he has ceased to be liable for such assessment, taxes or other municipal dues or any of them ; ”

If the books for the current year are not made up.

Onus of proof on debtor.

“ 17. The action of the Corporation for the recovery of any assessment, tax or other municipal due whatsoever shall be prescribed by the lapse of two years to be computed from the day on which such assessment, tax or municipal due shall have become due and payable ; ”

Prescription of taxes.

“ 18. All the provisions of the present Act shall apply in like manner to the recovery of all special assessments or rates imposed by the Council of the said City, or by the Treasurer of the said City, and to the rate or tax for water furnished by the water-works of the said city ; ”

To apply to special rates, &c.

12. Subsection six of section twenty-six of the said Act shall be amended by adding the following words at the end of the said subsection :

Section 26 amended.

“ And such oaths shall be administered by the Recorder of the said City or by a Justice of the Peace for the City or for the District of Quebec.”

Administering oaths.

13. The words “ five hundred ” in the first line of section twenty-eight of the said Act, shall be replaced by the words “ one hundred.”

Section 28 amended.