

him under the provisions of this Act, he shall incur a penalty of eight hundred dollars.

- 16.** The Treasurer of the said City shall, in books to be kept for  
 5 that purpose, enter true accounts of all sums of money by him received  
 or paid as such Treasurer, and the several matters for which such sums  
 shall have been received or paid, and the books containing the said  
 accounts shall at all reasonable times be open to the inspection of the  
 Mayor or of any of the Councillors of the said City, and all the accounts  
 10 of the said Treasurer, with all vouchers and papers relating thereto,  
 shall be made up to and closed on the thirty-first day of March; the  
 thirtieth day of June; the thirtieth day of September; and thirty-first  
 day of December in each year; and shall immediately after each of the  
 said days be submitted by such Treasurer to the Auditors elected for  
 15 the said City, and such members of the said Council as the Mayor of  
 the said City shall name, and the said books of account, accounts and  
 all vouchers and papers relating thereto, shall thereupon be open to the  
 inspection and examination of the said Auditors and Councillors to be  
 named by the Mayor, for the purpose of the said books and accounts  
 20 being examined and audited for the quarter preceding such examination,  
 and if the said accounts shall be found to be correct, the auditors shall  
 certify the same to be so; and after the said accounts shall have been  
 so examined and audited for the quarter ending on the thirty-first day  
 of December in each year, the Treasurer shall make out in writing and  
 25 cause to be printed a full abstract of his accounts for the year, and a copy  
 thereof shall be open to the inspection of all the rate payers of the said  
 City; and copies thereof shall be delivered to all rate payers of the said  
 City applying for the same, on payment of a reasonable price for each  
 copy.
- 17.** It shall not be necessary that any Auditor elected by the said  
 30 Council should possess any qualification in respect of real or personal  
 estate.

Duty of Treas-  
 urer as re-  
 gards City ac-  
 counts.

Submission of  
 accounts to  
 auditors.

Auditors need  
 not qualify.

- 18.** Whenever the Road Surveyor, or City Inspector of the said City  
 35 shall deem it necessary that a new footway should be laid down, or  
 renewed in front of any house or premises in any street in the said City,  
 it shall be incumbent on the proprietor or occupant of such house  
 or premises, within twenty-four hours after notice to that effect  
 shall have been served upon him or her by the said Road Sur-  
 40 veyor or City Inspector, to furnish and deliver on the spot the  
 necessary deals or planks to make such footway or renew the same, and  
 in default of his or her doing so within the said delay, it shall be com-  
 petent to the said Road Surveyor or City Inspector to cause the said  
 deals or planks to be purchased for the purpose aforesaid and delivered  
 45 on the spot aforesaid; and to recover the cost thereof, of and from the  
 said proprietor or occupant by action in the name of the Mayor, Coun-  
 cillors, and citizens of the City of Quebec, in the Recorder's Court,  
 together with the costs of such action. In cases where, by his lease or  
 agreement, the occupant is not bound to pay for such charges, he shall  
 50 be entitled to recover the amount of the said deals or planks or the  
 amount of the said judgment and costs from the proprietor of the said  
 house or premises.

Provisions for  
 the making of  
 new foot-  
 paths.

Right of occu-  
 pant as  
 against prop-  
 rietor.

- 19.** In cases where any assessments, rates, taxes or duties are charged  
 against, or for and in respect of heirs or persons, when there are more  
 55 than one, whose names cannot conveniently be ascertained, it shall be

In case names  
 of parties as-  
 sessed cannot  
 be ascer-  
 tained.