

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.

Duty of Treasurer as regards City accounts.

Submission of accounts to auditors.

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.

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 occupant as against proprietor.

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

In case names of parties assessed cannot be ascertained.