

any property or house in the said Town, may be recovered either from the proprietor, tenant or occupier of such property or house; and if such tenant or occupier be not bound by lease or other stipulation to pay such tax or assessment, such tenant and occupier may and shall be entitled to deduct the sum so paid by him out of the rent which he would have to pay for the possession of such property. may be recovered.

Whenever the Town Council shall have passed any By-law or By-laws directing work to be done within the said municipality or in any part thereof, and that any proprietor shall be unable from absence, poverty or any other cause, to perform the said work, it shall be lawful for the said Council to cause the work which such proprietor may be bound under such By-laws to perform to be done, and in all cases the sum so expended by the Council, shall remain a lien upon the property as a special and privileged hypothec in preference to all other debts whatsoever, and shall be recoverable in the same manner as the taxes due to the said Council, with interest at the rate of eight per cent. Proceedings in case of non-performance of work ordered by Council.

39. In all cases where the persons who shall be rated in respect of any vacant ground or other real property within the Town, shall not reside within the said Town, and the rates and assessments payable in respect of such vacant ground or property, shall remain due and unpaid for the space of six years, then it shall be lawful for the said Town Council, after having obtained a judgment before the Circuit Court, in and for the District of Iberville, or any other Court of civil jurisdiction, to sell and dispose such property by public sale, or so much thereof as shall be judged sufficient for the payment of the sum due, with costs; and the Sheriff of the District of Iberville is hereby authorized and required to advertise such sale to be made under the authority of this section, in a French and English newspaper, or in an English and French newspaper, published or circulated in the District of Iberville, and the said Sheriff is also required to employ, for the purpose of effecting such sale, a bailiff residing in the said Town of Iberville, who shall be designated by the said Council; Provided always, that all owners of property sold under the authority of this section, shall be allowed to resume possession of the same, within the space of one year next after the date of such sale, on paying to the purchaser the full amount of the purchase money, with legal interest thereon, and any necessary outlay which may have been made on the said property by order of the said Council in virtue of this Act, on condition, however, that the said purchaser shall have kept the said property in the same state and condition in which it was at the time of the purchase, and shall not have damaged it or allowed it to deteriorate; together with the cost attendant upon such sale, with an additional five per centum on the purchase money; And provided also, that if after such sale of property belonging to persons residing out of the Town, any surplus shall remain over and above the sum due to the said Council, for assessment and costs, the said Sheriff shall pay over such surplus to the said Town Council, to whatever sum the same may amount, and the said surplus shall be deposited in the funds of the said Town, as a loan, at the rate of six per cent. until called for and claimed by the party to whom it shall belong, to whom the same shall be paid. Case of absentee proprietor of vacant property, provided for. Proviso.

40. The said Council shall have power to remit a portion or even the whole of the amount due for assessment to indigent parties assessed under this Act, in certain cases of fire, long illness, or any other cause which the said Council shall deem reasonable and sufficient. Assessment may be remitted in certain cases.