

By-Law No. 19. — 1884.

A. By-Law respecting Collectors of Taxes or rates within the Township of Westmeath.

Whereas, doubts have arisen respecting the power of Collectors of Taxes or rates, to collect the same from any person or persons refusing to pay the Taxes or rates, by distress and sale of the goods and chattels of the person who ought to pay the same, unless that the clause of the Act of the — Parliament of Canada Cap. 55, entitled "an Act respecting the Assessment of Property in Upper Canada", empowering such distress and sale, be endorsed by the Municipal Council of the Municipality for which such Collectors act, and by which they are appointed,

Therefore, the Municipal Council of the Township of Westmeath, constituted and assembled by virtue of and under the authority of an Act of the Parliament of Canada, entitled, "An Act respecting the Municipal Institutions of Upper Canada", with a view to authorize such distress and sale by Collectors of Taxes or rates within the said Township, enacts as follows, viz:— that the Collector, or

Collectors, for the said Township of Westmeath, shall, Sect. 1st. in case any person neglects to pay his taxes for fourteen days after demand being made by such Collector, in accord with the 93rd, 94th and 95th clauses of the — aforesaid Act respecting the Assessment of Property in Upper Canada, levy the same with costs, by distress of the goods and chattels of the person who ought to pay the same, or of any goods or chattels in his possession, wherever the same may be found within the County.

" 2nd. In case of the land of non-residents, the Collector, after one month from the date of the delivery of the Poll to him, and after fourteen days from the time of such demand as aforesaid, may make distress of any goods and chattels which he may find upon the land; and no claim of property, lien or privilege shall be available to prevent the sale, or the payment of the taxes and costs out of the proceeds thereof. — And that the Collector shall, by ad-

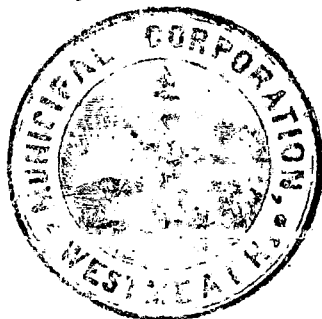
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advertisement posted up in at least three public places in the Township, give at least six days' public notice of sale, and of the name of the person whose property is to be sold, or in case of a non-resident whose name is not known to the Collector, of the number and description of the lot on account of the taxes on which the distress has been made; and at the time named in the notice, the Collector shall sell at public auction the goods and chattels distrained or so much thereof as may be necessary. And the said Municipal Council hereby further enacts, that the following Tariff of Fees, shall be the fees which may be charged by such Collector as aforesaid, for such distress made within the said Township of Westmeath - viz:-

- Sect. 4th. For travelling to distrain, the sum of four pence per mile,
For Seizing, the sum of Two shillings and six pence,
For putting up Notices of sale, the sum of one shilling and six pence
and for selling, the sum of two shillings and six pence, all of which shall be collected with the Taxes; and it is hereby also
" 5th. enacted by the authority aforesaid, that the Collector shall immediately after distraining for Taxes and collecting Fees as aforesaid, make his returns to the Municipal Council of the amount distrained for and the amount of his fees, to be filed by the Clerk along with other records of the Municipality.

Passed in open Council this }
twenty-fourth day of }
December 1864. }
W. Cannon }
T. Clerk. }

J. M. Carrum Clerk



By order 19.
Council the 24th
day of December
1864.
[Signature]