

wholly or in part, any such action may be brought, shall be sufficient *prima facie* evidence in the said action, of the probable expense of guarding the said Gaol for the period or periods mentioned in such Statement or Statements respectively: Provided always, that if and whenever it shall be pleaded by the said Corporation, by way of defence in any such action, that the said Sheriff hath not accounted to the Council of the said City for the application and expenditure of any sum or sums of money paid to him by the Treasurer of the said City, for the purposes and in the manner aforesaid, under and by virtue of this Act, previous to the date of such Statement or Statements, the burden of proving that he did so account shall lie upon the said Sheriff; and in the event of his failing to do so, the action shall be dismissed, with costs against the said Sheriff personally.

Proviso.

C A P . C X X X .

An Act further to amend the Ordinances incorporating the City of Quebec.

[ 30th August, 1851. ]

Preamble.

**W**HEREAS the Corporation of *The Mayor and Councillors of the City of Quebec* have represented the inconvenience to which they are exposed for want of the privilege for securing Municipal Taxes due to them, which has been granted to the Rural Municipalities generally by the Statute in that behalf, and have prayed that such privilege be granted them; and whereas it is for the public interest that their prayer should be granted: Be it therefore enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and of the Legislative Assembly of the Province of Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of the United Kingdom of Great Britain and Ireland, and intituled, *An Act to re-unite the Provinces of Upper and Lower Canada, and for the Government of Canada*, and it is hereby enacted by the authority of the same, That all debts which, from and after the passing of this Act, shall become due to the said Corporation, for any Rate or Assessment, assessed or imposed on any real or personal property, or both, within the said City of Quebec, or upon the owners or occupiers thereof, in respect of such property, or for duty on business, or for any other Rate, Tax or Impost levied under and by virtue of any By-law of the Council of the said City, shall be privileged debts, and shall be paid in preference to all other debts, excepting debts due to Her Majesty, and shall, in the distribution of the proceeds of property, whether real or personal, of any person liable to pay any such debt, be so held, considered and adjudged, by all Courts of Justice, and by all Commissioners or other persons having jurisdiction in Bankruptcy or Insolvency in Lower Canada: Provided always, that the privilege hereby granted shall not extend beyond the Rates or Assessments due for five years, that is to say, for the current year, when such claim may be made, and for the five years next preceding that year.

Debts due for taxes to be privileged.

Proviso; extent of privilege limited.

Privilege not to require registration.

Mode of referring to By-laws in suits brought under them.

II. And inasmuch as the expense of registering the privilege hereby granted, would bear heavily on all parties, and the amount secured by it can always be readily ascertained, Be it therefore enacted, That the said privilege shall not require registration to preserve it; any Act, Ordinance or Law to the contrary notwithstanding.

III. And be it enacted, That for and notwithstanding any thing in the Ordinances incorporating the said City, or in any other Act or Law, it shall not be necessary for the said Corporation in any suit or proceeding for the recovery of any Taxes, Penalty or other sum of money alleged to have become due by virtue of any By-law of the Corporation, or by reason of any infraction or contravention thereof to set forth or recite such By-law, but it shall be sufficient in such case for the said Corporation to allege that the sum sued for is due by virtue of, or by reason of the contravention or infraction of the By-law in such case made and provided, without more particularly reciting or referring to it.