

**10.** Every rate-payer who is in arrear in the payment of taxes or assessments shall be charged interest, which shall be recoverable and leviab<sup>Interest on arrears of taxes, &c.</sup>le as if it formed part of the tax or assessment itself and shall be a privileged debt like the original amount.

**11.** The tax at the rate of three cents in the dollar levi<sup>23 V., c. 75. s. 34 explained as to persons liable for tenant tax.</sup>able upon any lessee paying rent in the said town according to the fourth subsection of section 34 of the act 23 Victoria, chapter 75, shall be equally exigible from the occupant of the property and based on the value estimated as regards such occupation and established in the valuation roll.

**12.** Subsection 14 of section 5 of the act, 45 Victoria's<sup>45 V., c. 102, s. 5. § 14, replaced.</sup> chapter 102, is repealed, and replaced by the following paragraph :

"14. The polls for municipal elections shall be held in each ward, and it shall be the duty of the president of the election, in due time, to secure proper places in which to hold the polls and to designate them by public notice so as to make them known to the electors, which notice shall be published and posted, at least three days before the day of voting, upon the building or poll house."<sup>Notice of establishing polls.</sup>

**13.** The charges for supplying gas for lighting purposes, due by any ratepayer, shall be considered as a municipal rate, as enacted by subsection 2 of section 5 of the act 45 Victoria, chapter 102 ; the non-payment of any such rate, due before the fifteenth of December, shall disqualify the elector so indebted from voting at a municipal election.<sup>Charges for gas to be municipal rates. Effect of non-payment of such rate.</sup>

**14.** This act shall come into force on the day of its sanction.<sup>Coming into force.</sup>

CAP. LXXXVI.

An Act to amend the act 38 Victoria, chapter 77, intituled :  
 "An act to amend the act 27 Victoria, chapter 24, intituled :  
 'An Act to erect the village of Beauharnois as a town.'"

[Assented to 10th June, 1884.]

**W**HEREAS the corporation of the parish of St. Clément de Beauharnois has, by its petition, represented that the act 38 Victoria, chapter 77, intituled "An act to amend the act 27 Victoria, chapter 24, intituled 'An act to erect the village of Beauharnois as a town,' should be <sup>Preamble.</sup>