PROCEEDINGS OF THE COLONIAL COUNCIL FOR ST. CROIX.

(Continued from yesterday's Avis.)

PROCEDURE FOR ATTACHMENT OF PERSONAL PROPERTY. PENALTY.

Section 58.—Immediately upon the receipt of the written consent of the Secretary, the collector or agent shall make out a written notice of attachment of the personal property of the delinquent taxpayers which notice shall contain the amount of delinquent taxes and the interest provided for by section 52. The said attachment shall be enforced as soon as notice thereof shall have been served by leaving a copy thereof with the debtor himself or any member of his family or attendants of legal age, and record of such service shall be noted down by the collector, or agent, for subsequent action. When the collector or agent fails to find any member of said debtor's family or attendants, he shall call in two neighbors as witnesses of the service of the notice of attachment, and he shall leave said notice in the hands of said witnesses, or, if no witnesses be found willing to receive the notice; the same shall be posted or attached to the goods, chattels or other property of the said debtor, whereupon the notice shall be considered as having been served upon the debtor. If at the expiration of ten days after the service of such notice the said taxes and extra charges provided for by section 52 shall not have been paid, the collector, or agent, shall proceed to execute the attachment and sell the personal property of said debtor, or so much of same as may be strictly necessary to pay the taxes, penalties and costs. In executing said attachment the collector, or agent, is hereby authorized, if necessary to enter the house of said debtor with the consent of said debtor, and, if the consent is not given, then a judicial order shall be presented to enter the house of said debtor. If any such debtor shall offer any resistance to any collector, or agent, after the presentation of said order from the court, he shall be guilty of a misdemeanor. In the event of such resistance the local authorities, or the agents thereof, shall lend the collector, or agent all the assistance required for the proper execution of the duties of the collector, or agent, as provided by the Ordinance.

TAXES, PAYMENT UNDER PROTEST.

Section 59. In all cases in which an officer charged by law with the collection of revenue due the municipality, shall institute any proceeding or take any steps for the collection of the same, alleged or claimed by such officer to be due from any person, the party against whom the proceeding or steps are taken shall, if he conceives the same to be unjust or illegal or against any statute pay the same under protest.

COLLECTOR TO GIVE NOTICE TO SECRETARY.

Section 60.—Upon his making such payment the officer or collector shall pay such revenue into the treasury, giving notice at the time of the payment to the Secretary that the same was paid under protest.

TAXPAYER MAY SUE TO RECOVER.

Section 61.—The party paying said revenue under protest may, at any time within thirty days after making said payment, and not long thereafter, sue the said Secretary for said sum, for the recovery thereof in the court having competent jurisdiction thereto; and if it be determined that the same was wrongfully collected as not being due from said party to the municipality for any reason going to the merits of the same, the court trying the case may certify of record that the same was wrongfully paid, and ought to be refunded and thereupon the Secretary shall repay the same. Neither party to said writ shall have the right to appeal.

SALE OF PROPERTY FOR TAXES PROPERTY EXEMPT.

Section 62. Sale of personal property for the payment of taxes shall be by public auction and strictly of a sufficient amount to pay all taxes, penalties and costs.

DISPOSITION OF PROCEEDS OF SALE!

Section 63. On payment of the price bid for personal property sold, the delivery thereof, with a bill of sale, shall vest the title thereof in the purchaser. All excesses over the taxes, penalties and costs resulting from such sale shall be returned by the collector or agent to the owner of the property sold, his heirs or assignees. The collector or agent shall report to the Secretary the full amuont realized on every sale upon attachment and the disposition of the proceeds thereof. The unsold portion of any such personal property shall be left at the place of sale at the risk of the owner.

PROCEDURE WHEN PROPERTY INSUFFICIENT TO PAY TAX.

Section 64. If the personal property of any delinquent taxpayer shall be insufficient to pay the taxes, penalties and costs, owing by him to the Municipality, or if he shall have no personal property subject to attachment and sale, the collector of the district within which such taxpayer resides, shall notify the Secretary of such facts, and any time after the receipt of such notification the Secretary shall order the collector or agent to attach and sell enough of the real property of such delinquent taxpayer to pay said taxes, penalties and costs.

CERTIFICATE ATTACHED.

Section 65.—Immediately upon the receipt of said order of attachment the collector or agent shall affix thereto a certificate describing the property, and shall cause the said order and certificate to be recorded in the proper registry of deeds. The aforesaid certificate shall contain the following particulars: The name of the delinquent taxpayer, if known; the assessed value of his property, and the amount of taxes, penalties and costs due thereon; the quantity and description of the pieces of property attached, situation thereof, and the approximate area and boundaries thereof; that the attachment is to hold goo in favor of the Municipality.

REGISTRATION.

Section 66.—Whenever a certificate of attachment of real property in favor of the Municipality shall be presented for registration in the proper registry of property, it shall be the duty of the registrar to present the same in the registry of attachments hereby created and properly index same.

CANCELLATION.

Section 67. The cancellation of attachments for unpaid taxes shall be made and entered in the space reserved for such purpose, returning the certificate of cancellation with a note showing the folio and the volume where the entry has been made.

NO FEES IN CASES OF ATTACHMENTS.

Section 68.—No fees shall be collected by the registrars of property for the registration of such attachments or for the cancellation of the same in the books of the registry.

REFERENCES.

Section 69.—Reference shall be made in the certificates issued by the registrars of property, to the entries appearing in the registry of attachments, for unpaid taxes.

SECRETARY TO FURNISH BOOKS.

Section 70.—The necessary books for the registry of attachments shall be furnished to the registrars of property, by the Secretary, in the same manner, and charged to the same appropriation as all other books for the registries of property.

RECORD OF ATTACHMENT.

Section 71.—It shall be the duty of every registrar of property, immediately upon the receipt of any such order of attachment and certificate, to properly record and return the same to the proper collector or agent with the endorsement of the registrar of property thereon showing that the attachment has been duly recorded. No fee shall be charged by any registrar for such service.

NOTICE TO OWNER.

Section 72.—Upon the return of said order and certificate the collector or agent shall serve notice upon the owner