section 232 or sub-section (3) of section 244 or sub-section (3) of section 245 or section 264 or section 308 not being complied with under section 479, and all other expenses and charges specified in sub-section (2), if any, shall, subject to the provisions of sub-section (2), be recoverable by the sale of the materials removed, and if the proceeds of such sale do not suffice, the balance shall be paid by the owner of the said materials.

- (2) If the expenses of removal are in any case paid before the materials are sold, the Commissioner shall restore the materials to the owner thereof, on his claiming the same at any time before they are sold or otherwise disposed of, and on his paying all other expenses, if any, incurred by the Commissioner in respect thereof or in respect of the intended sale or disposal thereof and all such charges, if any as the Commissioner may fix for the storage of the materials.
- (3) If the materials are not restored to the owner thereof under sub-section (2) they shall be sold by auction or otherwise disposed of as the Commissioner thinks fit:

Provided that, if the materials are perishable, they may be sold or disposed of forthwith, and, if other than perishable, they shall be sold or disposed of as soon as conveniently may be after one month from the date of their removal whether the expenses of the removal and the charges, if any, for storage have in the mean time been paid or not and the proceeds, if any, of the sale of other disposal, shall, after defraying therefrom the costs of the sale or other disposal, and, if necessary, of the removal and the charges for the storage, be paid to the credit of the Municipal Fund, and shall be the property of the Corporation.

Expenses recoverable under the Act to be payable on demand, and if not paid on demand may be recovered as arrear of property tax.

- **439.** (1) Whenever under this Act, or any rule, regulation or by-law the expenses of any work executed or of any measure taken or thing done by or under the order of the Commissioner or of any municipal officer empowered under section 69 in this behalf are payable by any person, the same shall be payable on demand.
- (2) If not paid on demand, the said expenses shall be recoverable by the Commissioner, subject to the provisions of sub-section (4) and sub-section (3) of section 416 by distress and sale of the moveable property or attachment and sale of the immovable property of the defaulter, as if the amount thereof were a property tax due by the said defaulter.
- (3) If, when the Commissioner demands payment of any expenses under sub-section (1) his right to demand the same or the amount of the demand is disputed, or if, in the case of expenses incurred by the Commissioner in taking temporary measures under sub-section (2) of section 247, the necessity for such temporary measures is disputed, the Commissioner shall refer the case for the determination of the Judge.
- (4) Pending the Judge's decision the Commissioner shall defer further proceedings for the recovery of the sum claimed by him, and, after, decision, shall, subject to the provisions of section 416, proceed to recover only such amount, if any, as shall be thereby determined to be due.

If defaulter is owner of premises in respect of which expenses are payable, occupier to be also liable for payment thereof.

**440.** If the said expenses are due in respect of some work executed or thing done to, upon or in connection with, some building or land or of some measure taken with respect to some building or land or in respect of a private street and the defaulter is the owner of such building or land or of the premises fronting or adjoining such street or abutting thereon, as the case may be, the amount thereof may be demanded from any person who at any time, before the said expenses have been paid, occupies the said building, land or premises under the said owner; and in the event of the said person failing to pay the same, they may be recovered, by distress and sale of the moveable property or the attachment and sale of the immovable property of the said person, as if the amount thereof were a property tax due by him: