

I. Be it therefore enacted by the Lieutenant Governor, Legislative Council and Assembly, That from and after the passing of this Act, the sum of five hundred pounds shall be annually levied and assessed upon all that part of the Parish of Fredericton, bounded on the Southwest by the rear line of the grant to the Governor and Trustees of the College of New Brunswick, and its prolongations North-westerly and Southeasterly to the upper and lower lines of the said Parish for the purpose of repairing improving and maintaining the Streets, Highways and Bridges situate therein, by an equal rate of five shillings each upon the Poll of all the male inhabitants within that part of the said Parish of the age of sixteen years and upwards, not being paupers or exempts as hereinafter mentioned, and by a rate in just and equal proportions upon the real property situate within that part of the said Parish, and upon the personal property and incomes of the inhabitants thereof; which sum shall be assessed by the Commissioners, and laid out in improving, repairing and maintaining the Streets, Highways and Bridges in that part of the said Parish above described, according to the best discretion of the said Commissioners or the major part of them, subject nevertheless to the provisions of this Act, which sum so levied and assessed shall be denominated "The Fredericton Road Fund."

£500 to be annually levied on a described part of the Parish of Fredericton for the repair of the Roads.

Upon whom to be assessed.

II. And be it enacted, That it shall be the duty of the Commissioners of Highways already appointed or that may hereafter be appointed from time to time for the Town or Parish of Fredericton or the major part of them, to meet at such times and places as they may agree upon, and without delay, make out a Road List for that part of the said Parish above described, with columns therein: the first or left hand column to contain the names of such persons as are rateable within the Parish, both resident and non-resident: the second column to contain the amount of the Poll Tax of five shillings each, to be paid by each inhabitant: the third column to contain the amount of real property within that part of the Parish of Fredericton above described, owned by each inhabitant: the fourth column to contain the amount of the personal property of each inhabitant: the fifth column to contain the real estate of non-residents: the sixth column to contain the annual income of such male inhabitants from whatever source derived, except from real or personal property situate in that part of the said Parish above described, and taxable under this Act: the seventh column to contain twenty per cent of the before mentioned value of real and personal estates: the eighth column to contain the said sums so reduced to twenty per cent, and the said sums of annual income; and when any inhabitant has both annual income and twenty per cent of the value of property set opposite his name in the said sixth and seventh columns, such sums shall be added together and set in the eighth column; and the amount so to be raised and assessed after deducting the whole amount of Poll Tax therefrom, shall be apportioned among the several persons so named in exact proportions to the sum in the eighth column set opposite to their respective names: the ninth and last column shall contain the several sums so apportioned with the addition of the Poll Tax, and shall be denominated "Total Road Tax," and shall be in the following form, that is to say: "Road List for all that part of the Parish of Fredericton, bounded on the Southeast by the rear line of the grant to the Governor and Trustees of the College of New Brunswick and its prolongation to the upper and lower lines of the said Parish, made under and by virtue of an Act of the General Assembly, passed in the sixth year of the Reign of Queen Victoria, intituled *An Act to provide for the repair of the Streets and Highways in Fredericton*. Dated the ——— day of ——— A. D. 184 —."

Commissioners to make out a Road List as herein specified.

Form of Road List.

Names of Persons	Poll Tax	Real Estate of Inhabitants	Personal Estate of Inhabitants	Real Estate of non-residents	Annual Income	20 per cent of value of Property	Amount to be Taxed	Total Road Tax
A. B.	5s.	£300 0 0	£100 0 0	£0 0 0	£0 0 0	£60 0 0	£60 0 0	£1 9 0
C. D.	5s.	300 0 0	100 0 0	0 0 0	50 0 0	80 0 0	130 0 0	2 17 0
E. F.	5s.	0 0 0	0 0 0	200 0 0	0 0 0	40 0 0	40 0 0	1 1 0
G. H.	5s.	0 0 0	0 0 0	0 0 0	20 0 0	0 0 0	20 0 0	0 8 0
J. K.	5s.	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 5 0

And the said Commissioners or the major part of them shall, as soon after the said Road List is made out, as they conveniently can, deliver the same to the Collector of the Road Tax signed by them, and having endorsed thereon a precept under their hands in the form following, that is to say: "To A. B. Collector of Road Tax for Fredericton.—You are hereby required forthwith to collect from the several persons named in the annexed Road List, the sums set against their names

To be delivered to the Collector of Road Tax with a Precept endorsed.