

"respectively, under the last column thereof, intituled "Total Road Tax," and
"to pay the same, when collected, into our hands.

"Given under our hands the ——— day of ——— in the year of
our Lord 184 ."

Property to be valued agreeably to attested accounts where such are furnished.

III. And be it enacted, That if any person liable to be assessed for the repair and improvement of the Roads in that part of the said Parish above described, shall at any time before the Road List is made out, furnish the Commissioners with an account in writing of the value of his real or personal property or income, liable to be assessed under this Act, deducting therefrom his just debts duly attested to before one of Her Majesty's Justices of the Peace, then it shall be the duty of the said Commissioners to value such property at the sum specified in such account, and no more.

Meaning of certain words in this Act.

IV. And be it enacted, That in the construction of this Act the terms "Real Estate" and "Real Property" shall be construed to include Land and any Building and other thing erected on or affixed to Land, and any term or terms for years in Land; and the terms "Personal Property" and "Personal Estate" shall be construed to include all Goods, Chattels, Monies and Effects, and all Debts due from solvent Debtors, whether on Account, Contract, Promissory Note, Bond or Mortgage, and all Public Stocks or Securities, and all Stocks or Shares in Joint Stock, Banking or Insurance Companies: Provided always, that nothing herein contained shall extend to render liable to taxation under this Act the Real or Personal Property of any Religious, Literary or Charitable Corporation, Society or Institution, or of any Joint Stock Banking or Insurance Company, carrying on business in that part of the Parish of Fredericton above described.

Exemptions from taxation.

One of the Surveyors of Highways to be appointed collector of Road Tax.

V. And be it enacted, That the Commissioners of Roads for the Parish of Fredericton, or the major part of them, shall appoint one of the Surveyors of Highways for the said Parish a Collector of Road Tax for that part of the said Parish above described, and insert his name in the precept mentioned in the second section of this Act, and in case of his death, resignation or removal from office, to appoint another in his stead, and so from time to time as a vacancy may occur, and in case of such subsequent appointment, to indorse on the said list a precept in manner aforementioned authorizing such new Collector to collect the said Road Tax or to complete the collection thereof previously commenced.

Persons overrated may appeal to the General Sessions who may grant relief.

VI. And be it enacted, That any person thinking himself aggrieved and over-rated in the said Road List, may appeal to the Justices of the Peace for the County of York at their next General Sessions after he shall have had notice of the said Assessment, and the Justices shall examine into the said appeal, and if the said Justices shall be satisfied the appellant hath been assessed too high, they may give such relief as they shall think just, by allowing the appellant such sum as he may be overrated out of his Road Tax for the next year: Provided always, that no such appeal shall be heard unless the appellant shall within one month after he has received notice of the said Assessment, file an Affidavit in the office of the Clerk of the Peace of the County of York, particularly specifying his Real and Personal Property and Income liable to taxation under this Act, and give notice thereof to the said Commissioners or some one of them in writing.

Proviso.

Road Tax to be collected as pointed out in 1st Vic. c. 7, s. 7 and 8.

VII. And be it enacted, That the Collector appointed in manner aforesaid, shall proceed to collect the Road Tax assessed under this Act in the same manner and subject to the same provisions in all respects as the Collectors of County and Parish Rates are authorized and empowered to do by the seventh and eighth sections of an Act made and passed in the first year of the Reign of Her present Majesty Queen Victoria, intituled *An Act to provide for the better Assessment of County and Parish Rates*.

Exempts from taxation.

Infirm and indigent persons may be exempt by Commissioners with assent of two Justices.

VIII. And be it enacted, That the Commissioners of Highways for the said Parish of Fredericton, regularly ordained or Licenced Clergymen of any Denomination of Christians, not having property or income for which they are liable to be assessed under the provisions of this Act, other than the annual salary or stipend they may receive for their Parish or Spiritual charge, Emigrants who have arrived in the Province within the year for which the Assessment is made, and regularly appointed Firemen, shall be exempt from taxation under this Act: Provided always, that the Commissioners aforesaid or the major part of them, shall and may with the assent of any two Justices of the Peace for the County of York, remit either in whole or in part the payment of the Road Tax levied under this Act from any infirm or indigent persons, as they in their discretion may deem just and proper.