

To raise money  
for paying the  
Watchmen and  
Policemen.

Corporation autho-  
rized to determine  
annually between  
1st April and 1st  
May, the amount  
to be raised, and  
direct the Assessors  
hereinafter named  
to assess.

Assessment  
proportions.

Interpretation  
of Act.

Real Estate.  
Real Property.

Personal Estate.  
Personal Property.

For the purposes  
of assessment  
mortgagor to be  
deemed the owner.

Common Clerk to  
transmit Warrants.

Assessors to make  
out Assessment  
Lists in forms  
prescribed.

the said Watchmen, and Policemen, and Scavengers, and for lighting that part of the said City as aforesaid, and other charges incident thereto.

III. Be it enacted, That the Mayor, Aldermen and Commonalty of the City of Saint John, in Common Council convened, may and they are hereby authorized and empowered once in every year between the first day of April and the first day of May in every year, to determine and direct what sum of money shall be raised and levied in that part of the City lying on the eastern side of the Harbour, and the inhabitants thereof, for the purposes of this Act, and to direct, by Warrant under their Common Seal, the Assessors hereinafter named, to make a rate and assessment in the manner hereinafter provided of such sums; and that the said sums of money shall be assessed, levied and raised by an equal rate upon the poll of all male inhabitants of the said part of the said City lying on the eastern side of the Harbour, of the age of twenty one years and upwards, not being paupers, and by a rate in just and equal proportion upon the real property situate within the said part of the said City, lying on the eastern side of the Harbour, and upon the personal property and incomes of the inhabitants thereof, according to the best knowledge and discretion of the Assessors hereinafter named, and subject to the provisions and regulations hereinafter mentioned, and that one fourth part of the whole of such rate, for any one year, shall be assessed, levied and raised by a Poll rate.

IV. And be it enacted, That in the interpretation of this Act, the terms "Real Estate" and "Real Property" shall be construed to include land and any buildings and other things erected on or affixed to land; and the terms "Personal Estate" and "Personal Property" 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 Corporations or Companies.

V. And be it enacted, That in cases of mortgaged real estate the mortgagor shall for the purposes of assessment be deemed to be the owner until the mortgagee shall have taken possession, after which the mortgagee shall be deemed to be the owner.

VI. And be it enacted, That it shall be the duty of the Common Clerk of the said City, to make out such Warrants as aforesaid, and within fourteen days after the order of assessment to transmit such Warrants to the Assessors appointed under this Act, under the penalty of ten pounds for every neglect; and that it shall be the duty of the Assessors without delay after receiving their Warrants of assessment as herein directed, to meet at an appointed time and place to be agreed upon, and they, or the major part of them, shall make out a List with columns therein; the first or left hand column to contain the names of such persons as are ratable within the eastern part of the City, both resident and non-resident; the second to contain the amount of Poll Tax to be paid by each inhabitant liable to pay a Poll Tax under this Act; the third column to contain the amount of real property within the eastern part of the City owned by each inhabitant; the fourth column to contain the amount of the personal property of each inhabitant; the fifth column to contain the value of the real estate of non-residents; the sixth column to contain the annual income of such male inhabitants of the eastern part of the City, as may derive income from any place, profession or employment within this Province, not being from real or personal property; 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 centum 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 proportion to the sums 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 of each person liable to pay Poll Tax, and shall be denominated "Total Assessment;" the same to be in the form following, that is to say:—

' Assessment of that part of the City of Saint John lying on the eastern side of the Harbour, in the City and County of Saint John, in pursuance of a Warrant of the Common Council of the said City, to levy the sum of — for the support of Watch, Lamps, Police and Scavengers.

' Dated the — day of —, A. D. 18 —.