

Names of Persons.	Poll Tax.	Real Estate of Inhabitants.	Personal Estate of Inhabitants.	Real Estate of Non-residents.	Annual Income.	Twenty per cent. of value of Property.	Amount to be Taxed.	Total Assessment.
A. B.	0 1 4	200 0 0	100 0 0	0 0 0	0 0 0	60 0 0	60 0 0	£1 5 4
C. D.	0 1 4	300 0 0	100 0 0	0 0 0	50 0 0	80 0 0	130 0 0	2 13 4
E. F.	0 1 4	0 0 0	0 0 0	200 0 0	0 0 0	40 0 0	40 0 0	0 16 0
G. H.	0 1 4	0 0 0	0 0 0	0 0 0	20 0 0	0 0 0	20 0 0	0 9 4
I. K.	0 1 4	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 1 4

And the said Assessors shall within sixty days deliver to the Collector of Rates within the said City, Lists made out in form aforesaid, and containing the names of all persons rated within the eastern part of the said City to which the said Collector may have been appointed, such List being signed by the said respective Assessors, and having endorsed thereon a Precept under their hands, in the form following, that is to say :—

Assessors within 60 days to deliver to the Collectors of Rates, Collection Lists duly signed, and having a Precept endorsed.

‘ To A. B., Collector of Rates within the City of Saint John, or to any other Collector of Rates in the City of Saint John. Form.

‘ You are hereby required forthwith to collect from the several persons named in the annexed assessment, the sums set against their names respectively, under the last column thereof, intituled “ Total Assessment,” amounting in the whole to the sum of —, and to pay the same when collected into the hands of the Chamberlain or Treasurer of the said City. Given under our hands the — day of —, in the year of our Lord one thousand eight hundred and —.’

And further it shall be the duty of the said Assessors to make out a duplicate of all and every of their respective assessments, and to transmit the same, together with the Warrant of Assessment, within ten days after the assessment is completed, to the Common Clerk of the said City, to be filed of record ; and if any Assessor shall neglect or omit to perform the duty herein required of him, he shall be liable to the penalty of ten pounds.

Duplicate Assessments to be transmitted to the Common Clerk.

VII. And be it enacted, That if any person liable to be assessed as an inhabitant of the eastern part of the said City, shall at any time before the Assessors shall have completed their assessment, furnish such Assessors with an account in writing of his real property, situate within the eastern part of the said City, and of his personal property and income, and shall specify in such account the value of such real property, and the amount of his income, and the amount of his personal property, according to the specification of personal property in the fourth section of this Act, after deducting therefrom the just debts which he may owe to other persons, and shall have made oath before a Justice of the Peace that such account is just and true, and that the value and amount of such real and personal property and income, respectively, do not exceed the sum specified in such account, it shall be the duty of the Assessors to value such real and personal property and income at the sums respectively specified in such account, and no more ; and in like manner, if any person liable to be assessed as a non-resident owner of property lying in the said part of the said City on the eastern side of the Harbour, shall furnish the Assessors with a like account of any real property, or the agent of such person so liable to be assessed as a non-resident owner shall furnish the Assessors with a like account of such real property, and shall have made oath that the value thereof does not exceed the sum specified in the account, it shall be the duty of the Assessors to value such real property at the sum specified in such account, and no more.

Assessors to rate parties according to such attested statements of property and incomes as may be furnished them.

VIII. ‘ And in order that there may be sufficient opportunity for persons liable to assessment under this Act, to furnish the Assessors with statements of their property and income, if they shall think fit ;’ Be it enacted, That the Assessors, forthwith, after receiving any Warrant of Assessment, shall cause public notice thereof to be given, by posting up notices in at least ten of the most public places on the eastern side of the Harbour within the said City, and also by publishing such notice in one or more of the City newspapers.

Assessors to give proper notice of the receipt of the Assessment Warrant.

IX. And be it enacted, That when the owner of any real property on the eastern side of the Harbour assessed as the estate of a non-resident shall reside within the City and County of which such City forms a part, the Collector of Taxes for the said City shall proceed to collect and recover the rate or assessment from such owner in the manner hereinafter directed for collecting and recovering rates from any inhabitants of the said City.

Collection of assessments on non-residents on the eastern side of the Harbour, but who reside in the County, to be made as from inhabitants of the City.

X. And be it enacted, That when the owner of any real property situate on the eastern side of the Harbour assessed under this Act as the estate of a non-resident shall not reside within the City and County of which the said City forms a part, the Collector of Taxes may sue for the rate or assessment in an

Collection of assessments on non-residents in the County may be by action in the