

name of the
Collector ;

or sale on default
of payment after
advertisement for
three months.

Sheriff empowered
to execute a Deed.

Exemptions from
taxation.

Property of Joint
Stock Corporations
(Banking and
Insurance Corpora-
tions excepted)
made liable to
taxation.

Assessments to be
collected by a
Collector appointed
by the City
Corporation.

Written statements
to be given if
required.

On default in pay-
ment for ten days,
Collector to apply
to any Justice,
who, on oath of the
default, is to issue
an execution.

action of debt or assumpsit in any Court having jurisdiction to the amount thereof, in his own name, in like manner as for his own proper debt ; and in such action an extract from the assessment, shewing the rate or assessment of the person so sued, certified by the Common Clerk with whom the assessment is filed, shall be conclusive evidence of such rate or assessment ; or such Collector may proceed to obtain payment of the rate or assessment of such non-resident in the following manner, that is to say : if such non-resident, owner, or some one on his behalf, doth not appear to pay such rate or assessment, the Collector shall as soon as may be, cause public notice to be given of such rate and assessment, by advertisement in one public newspaper published in the said City, or in the Royal Gazette, published by the Queen's Printer ; which advertisement shall be continued for three months, unless some persons shall within that time appear and pay to the Collector such rate or assessment, and the charges of advertising the same ; and in case no person shall so appear within that time and pay such rate or assessment, it shall and may be lawful for any two Justices of the Peace in the said City, on the application of such Collector, by Warrant under their hands and seals, to order the Sheriff of the said City, or City and County, to sell at public auction to the highest bidder, (first giving thirty days notice of such sale in the manner before mentioned,) so much of the said real property as may in his judgment be sufficient to pay such rate or assessment, with all the costs and charges attending the recovery of the same, retaining the overplus, if any, for the use of such owner ; and the said Sheriff is hereby empowered and directed to execute a deed to the purchaser thereof, his heirs and assigns, and to deliver seizin and possession of the same to such purchaser.

XI. And be it enacted, That nothing in this Act contained shall extend or be construed to extend to render liable to taxation the real or personal property of the Corporation of the City of Saint John, or of any religious, literary, or charitable Corporation, Society or Institution, or of any Joint Stock Banking or Insurance Corporation or Company.

XII. And be it enacted, That the real and personal property of all Joint Stock Corporations (Banking and Insurance Corporations excepted), shall be liable to taxation under this Act in like manner as the real and personal property of individuals ; and for the purpose of taxation under this Act, the President or any Agent or Manager of any such Joint Stock Corporation, shall be deemed to be the owner of the real and personal property of such Corporation, and shall be dealt with and may be proceeded against accordingly ; and the principal place of carrying on the business and operations of any such Corporations, shall be deemed to be the place of inhabitancy of such Corporation ; provided always, that such President, Agent or Manager, shall in regard to the real and personal property of such Corporation, be taxed separately and distinctly from any other tax or assessment to which he may be liable, and may charge against and recover from such Corporation the amount of any tax or assessment which he may have been required to pay on account of such Corporation under the provisions of this Act.

XIII. And be it enacted, That the said rate and assessment so to be made shall be collected by a Collector to be by the said Mayor, Aldermen and Commonalty of the said City from time to time appointed for that purpose ; and that it shall be the duty of such Collector without delay after receipt of such assessment and precept to demand the several sums contained in the said list of the several persons therein named, and shall, if required, give a written statement of the several amounts assessed on each person.

XIV. And be it enacted, That if any person residing within the City and County of Saint John, assessed within the said City under this Act, shall refuse or neglect to pay the amount of his or her assessment by the space of ten days next after such demand as aforesaid, then and in such case it shall be the duty of the Collector of Taxes to make application to any Justice, which Justice is hereby required, upon complaint made to him under oath by such Collector, that the amount assessed upon any person has not been paid as aforesaid, and that demands had been made as aforesaid, to issue a Warrant of Distress and Execution against the party complained of, in the form following :—

‘ City of Saint John, ss :

‘ To any Constable of the City of Saint John.

‘ You are hereby required to levy of the goods and chattels of A. B. within this City —, which sum has been assessed upon —, and also — costs, amounting in the whole to —, besides costs of levying this execution, and have the money before me at my office on the — day of —, to be rendered to C. D., Collector of Taxes for the City of Saint John ; for want of goods and chattels