

construed to extend to the said County of Victoria, in like manner as if the same had been particularly mentioned therein, any thing in the said Sections to the contrary notwithstanding, subject nevertheless to all the provisions and limitations which the other Counties in this Province are liable by virtue of that Act.

lishment of  
Grammar Schools,  
extended to the  
County of Victoria.

## CAP. XXII.

An Act relating to the levying and collecting of Rates in the City of Fredericton.

Passed 26th April 1850.

**W**HEREAS doubts are entertained relative to the levying and collecting of Rates in the City of Fredericton, in consequence of the repealing of the various Acts now in force to provide for the assessing, levying and collecting County and Parish Rates in this Province, and it is advisable to provide therefor, and to make other provisions relating to the said City;

Preamble.

I. Be it therefore enacted by the Lieutenant Governor, Legislative Council and Assembly, That in addition to the power and authority conferred on the City Council of the City of Fredericton by an Act made and passed in the eleventh year of the Reign of Her present Majesty Queen Victoria, intituled *An Act to incorporate the City of Fredericton*, to assess for various purposes in the said City, the City Council of the City of Fredericton shall from time to time in the manner prescribed by the said Act to incorporate the said City, have full power and authority to levy and assess such sums of money as may from time to time be required for the support and relief of the Poor within the said City, for supporting the Fire Department, and for making and repairing the Streets and Roads in the said City; and that the Assessors appointed hereafter by the said City Council shall be possessed of such qualifications as the City Council shall prescribe, notwithstanding the provisions of any other Law in relation thereto.

City Council  
empowered to  
assess for the sup-  
port of the Poor,  
the Fire Depart-  
ment, and making  
and repairing  
Streets and Roads.

11 V. c 61.

II. And be enacted, That in the manner prescribed by the said Act to incorporate the City of Fredericton, the said City Council shall have full power and authority from time to time to make, enact and ordain such bye laws, rules and ordinances as they may deem necessary for levying, assessing and collecting such sums of money as the said City Council may determine to raise within the said City, and upon the inhabitants thereof; such rate or assessment to be assessed and levied on the real and personal property, or both, within the said City, and upon the owners and occupiers thereof in respect of such property, and upon the income of the inhabitants of the said City, derived from any trade, profession or calling in the Province, and upon the poll of the inhabitants of the City, and upon the sale of goods and chattels by public auction or otherwise within the said City, and upon the capital stock or other trading capital of any Bank, Insurance Company, or other trading or Joint Stock Company or Corporation; provided that the property, real and personal, of any Charitable, Educational, Eleemosynary or Religious Corporation, Society or Institution of the Imperial or Provincial Government, shall be exempted from taxation under this Act.

City Council  
empowered to  
enact bye laws  
touching the levy-  
ing, assessing, and  
collecting of rates  
within the City.

III. And be it enacted, That if any person assessed within the said City, or any assessed non-resident of the City who resides within the County of York, shall refuse or neglect to pay the amount of his assessment by the space of ten days after demand and service of notice thereof at the dwelling house or last place of abode of such person, either upon the wife or some adult member of his family, the Collector shall make application to the Mayor of the said City, or to a Justice of the Peace of the County of York, who is hereby authorized upon oath being first made by the said Collector that the amount assessed upon any person has not been paid after demand or notice as aforesaid, to issue an execution against the person or the goods and chattels of the person complained of, or both, in such form as the City Council by bye law may prescribe; and the Constable to whom such execution shall be delivered, shall forthwith proceed to levy the same in like manner as provided by several Acts regulating proceedings before Justices of the Peace in Civil Suits; and no person committed to gaol under such execution shall be detained more than one day for every two shillings of the amount assessed and costs required by such execution to be levied, or more than fifty days in the whole, if the amount exceed five pounds; and any person so committed shall be entitled to his discharge at the expiration of such time, but the said execution shall remain in full force and effect for the space of twelve months from the date thereof against the property of such person so discharged as aforesaid.

Mayor or a Justice  
of the Peace may  
issue an Execution  
against defaulters  
upon oath made  
of demand, &c.

Constable to levy.

Confinement in  
gaol limited to one  
day for every two  
shillings of the  
amount assessed,  
and costs.

IV. And be it enacted, That when any person assessed as a non-resident shall not reside within the County of York, the Collector may sue in his own name for the amount assessed, in an action of debt in any Court having jurisdiction to the

Collector may pro-  
ceed against  
defaulting non-  
residents by action  
of debt, or after