

ART. 14.

Assessors to give list with precept to collectors.

The Assessors shall within sixty days after receipt of any Warrant of Assessment deliver to the several Collectors of Rates within the Town or Parish, lists made out in form aforesaid, and containing the names of all persons rated within the respective Districts to which such Collectors may have been appointed; and such lists shall be signed by the Assessors, or the major part of them, who shall endorse thereon a Precept (B), under their hands; and the same Assessors shall make out a duplicate list of such assessments, and transmit the same, with the Warrant of Assessment, within ten days after the assessment is completed, to the Clerk of the Peace, to be filed of Record; and if any Assessor shall neglect to perform any of the duties so required of him, he shall be liable to the penalty of ten pounds.

ART. 15.

French inhabitants may be exempted.

The General Sessions, in any order for assessment for the support of the Poor, may at the time, if they in their discretion shall think proper, exempt the French inhabitants who may be resident in any Parish in which such assessment is to be made, from the whole or any part of such assessment; and when any such exemption is so made, the same shall be expressed in the Warrant of Assessment, and the Assessors to whom the same may be directed shall conform thereto in making their assessment.

ART. 16.

Rule in case of mortgages,

In cases of mortgaged real estate, the mortgagor shall, for the purpose of assessment, be deemed to be the owner until the mortgagee shall have taken possession, after which the mortgagee shall be deemed and taken to be the owner.

ART. 17.

as to property of Corporations.

The real and personal estate of all Joint Stock Corporations shall be liable to assessment under this Act, in like manner as the real and personal estate of individuals; and for the purposes of such assessment, 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 estate 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 Corporation shall be deemed to be the place of inhabitancy of such Corporation; and such President, Agent or Manager shall, in regard to the real and personal estate of such Corporation, be assessed separately and distinctly from any other assessment to which he may be liable, and he may charge against and recover from such Corporation the amount of any assessment which he may have been required to pay on account of such Corporation, under the provisions of this Act; provided that nothing in this Act shall render liable to such assessment the real or personal estate of the Corporation of the City of Saint John, or of the City of Fredericton, or of any Literary or Charitable Corporation, Society, or Institution.

ART. 18.

Exemption of stockholders.

No stockholder of any such Joint Stock Corporation shall be rated or assessed for or on account of any property in or income derived from any such Corporation.

ART. 19.

Statement of property to be made by owner.

Any person liable to be assessed, whether resident or non-resident, may at any time within thirty days after publication of the notice prescribed by Article 12 of this Section, furnish the Assessors with an account in writing, under oath before a Justice of the Peace, of his real estate within the Parish, and of his personal estate and income, specifying therein the value of such real estate, and the amount of his income, and the amount of his personal estate, after deducting from such personal estate the just debts which he may owe.

ART. 20.

Assessors to value accordingly.

The Assessors shall value the real and personal estate and income of the inhabitants, and the real estate of the non-residents, according to the respective statements so made by them and verified as aforesaid.

ART. 21.

Assessment exceeding amount in Warrant, valid.

In every assessment now or hereafter made, such assessment shall be deemed and taken to be legal, although the aggregate amount thereof shall exceed the sum so ordered to be assessed, provided that such excess be not more than ten per cent. on the sum so ordered.