

first mentioned, and northwesterly to the lower line of the Parish of Kingsclear ; and provided also, that the City Council may at their discretion remit so much of the rates imposed upon mills and other manufacturing establishments within the said City as they shall deem just and reasonable.

LVI. And be it enacted, That immediately after the annual Election of Assessors as hereinbefore provided, and after they have been sworn into office, the said Assessors shall give public notice of their appointment in one or more of the public Newspapers printed within the said City ; and any inhabitant or person owning property in the said City, may at any time within forty days after the date of such notice, give in to the said Assessors, or any one of them, a statement of his property and income, in the manner prescribed by the Act relating to the government of Counties, Towns and Parishes ; and the Assessors, if such statement be attested before a Justice of the Peace, or the Mayor, who are severally hereby authorized to administer such oath, shall estimate or assess the property and income of such person at the amount mentioned in such statement, and no more ; and the Assessors, at the expiration of forty days as aforesaid, shall proceed to assess or appraise the real and personal estate of the several inhabitants of the City, and of non-residents having property therein, and the income of the said inhabitants derived from any trade, profession or calling within the Province, (but not from real or personal property,) and shall file with the City Clerk a Roll or List of such assessment, to be prepared in such form as the City Council may determine.

Assessors to give public notice of their appointment.

Inhabitants may render statements of their property and incomes.

Assessors to assess property and incomes, and file a roll of their assessment.

LVII. And be it enacted, That whenever the said City Council may order any sum of money to be raised by rates or assessment upon the City as aforesaid, they may appoint one or more of the Assessors then in office to make the apportionment of such rates according to the List so filed by the Assessors with the City Clerk.

Rates to be apportioned agreeably to the assessment roll.

LVIII. And be it enacted, That the said City Council, by any bye law to be made for that purpose, shall have power to regulate the time and manner of collecting the rates upon any assessment within the said City, and to allow a reasonable discount for the prompt payment of such rates before the list or book shall be placed in the hands of the Collector, and to establish a summary method for recovering the rates due from defaulters residing within the City, by Writ in the nature of a *levari facias*, in the manner used for recovering fines from Jurors for non-attendance ; provided that no such process shall issue for the recovery of rates due by any person rated and residing within the said City, until at least ten days after a printed or written notice shall have been delivered to such person, or left at his dwelling house or last known place of abode, either with his wife or some adult member of his family, if any such can be found ; which notice shall contain a statement shewing the several amounts assessed or rated against such person, and the time at which the same is to be paid, nor until the default shall be made to appear by the affidavit of the collector or other satisfactory testimony.

City Council may regulate the time and manner of collecting rates ; and establish a summary method of recovery.

No process to issue until after notice.

LIX. And be it enacted, That if any person residing within the said City, and rated therein, shall not have any property whereon to distrain for the rates due and not paid by him, it shall be lawful for the Mayor, by Warrant under his hand and seal, to cause such person to be committed to the common gaol until the said rates be satisfied ; provided however, that no person who may be so committed to gaol for default in the payment of rates, shall be detained more than one day for every two shillings of the amount assessed, and of the costs directed to be levied, nor more than fifty days in the whole, if the amount exceed five pounds, and every person so committed shall be entitled to his discharge at the expiration of such time, but the execution or process shall remain in full force and effect as against the property of such person for the space of two years from the date thereof ; and provided always, that no person under arrest for non-payment of rates as aforesaid, shall be deemed entitled to the benefits of the gaol limits.

In default of property whereon to distrain, party may be committed to gaol.

LX. And be it enacted, That when any person assessed as a non-resident shall have a known agent in the said City, the notice hereinbefore provided to be delivered to residents, shall be delivered to such agent, in respect of the rates assessed against his principal ; and if such non-resident shall not have any known agent in the City, the City Clerk shall cause a list to be published in the Royal Gazette, containing the names of all such non-residents, (who have no known agents,) and the amounts due from them respectively, and such publication shall be continued for three months, excepting the names of those who may sooner pay the amounts due from each of them, with their respective proportions of the expenses.

Notice to be served on resident agents of non-residents, and if there be no such agent, notice to be given in the Royal Gazette.

LXI. And be it enacted, That the Collector, at the end of such three months publication, or delivery of the notice to an agent as aforesaid, shall make appli-

After due publication or delivery of notice, and default,