

4. The Police Magistrate shall be entitled to, and shall receive the sum of fifty pounds; the Chief of Police, and the Police Clerk, the sum of twenty five pounds each per annum, for the additional services required of them by this Act; and the said Policeman shall be paid a sum not exceeding ninety pounds per annum; all which sums shall be payable out of the funds hereinafter provided.

5. The Police Magistrate shall keep a separate account of all fines, costs, and sums of money imposed or collected by him under and by virtue of this Act, and shall pay the same into the hands of the Chamberlain of the said City, who shall place the same to the credit of a fund to be called 'The Carleton Police Fund.'

6. The Mayor, Aldermen, and Commonalty of the said City shall have power, from time to time, to order and levy an assessment in that part of the City of Saint John lying on the western side of the Harbour, and the inhabitants thereof, for any sum that may be necessary to make up any deficiency in the said fund for the purposes of this Act, not exceeding in the whole the sum of one hundred and ninety pounds in any one year; which assessment shall be ordered, levied, and collected in the same manner as any assessment for Police purposes of the said City, on the eastern side of the Harbour, may be ordered, levied, assessed, and collected.

CAP. XXXVII.

An Act relating to the levying, assessing, and collecting of Rates in the City of Saint John.

Section.

1. Corporation to determine amounts to be assessed.
2. Detailed estimates to be made by the Common Council.
3. Assessors to be annually appointed.
4. Clerk to Board of Assessors to be appointed.
5. Assessors and Clerk to be sworn;
6. Subject to penalty for refusal to act.
7. Assessors to assess all taxes.
8. Meaning of terms 'City Taxes' and 'County Taxes.'
9. Notice to be published by the Assessors.
10. Time allowed for rate-payers to make returns.
11. Assessors to enter in a book names of persons, &c. rateable.
12. Special directions as to assessments.
13. Mortgagor in possession to be deemed the owner.
14. Joint Stock Companies to be assessed;
15. Agent to be assessed for his income; and to inform as to income of Company.
16. Stockholders not rateable as such.

Section.

17. Property left by deceased persons, owned by married women, &c how to be rated.
18. Meaning of terms 'Real' and 'Personal' Estate.
19. Assessment legal, though 10 per cent. in excess.
20. Appeal, in cases of over-assessment.
21. Assessors and Clerk may search Office of Registrar of Deeds and Wills.
22. Recovery of assessments in cases of delay.
23. Recovery of assessments from non-residents within the City and County;
24. From non-residents within the Province.
25. Recovery of assessments due at the passing of this Act.
26. Recovery of penalties.
27. Short title of this Act.
28. Assessments, present and future, to be collected under this Act.
29. Common Council may make ordinances as to assessments, &c.
30. Inconsistent Acts repealed.

Passed 13th April 1859.

BE it enacted by the Lieutenant Governor, Legislative Council, and Assembly, as follows:—

1. The Mayor, Aldermen, and Commonalty of the City of Saint John, shall have power on or before the first day of April in each year, to determine and direct what sum of money shall be raised and levied in the City of Saint John, for the following purposes:

The maintenance of the Police establishment on the eastern side of the Harbour; for the scavenger work on the east side; for lighting the Streets; for making, repairing, altering, and improving the Streets, Squares, Bridges, and Highways, and the old Burying Ground, on the eastern side of the Harbour; not exceeding the sum of three thousand pounds:

For like purposes on the western side, not exceeding the sum of one thousand pounds:

For the maintenance of the Fire Department on the eastern side of the Harbour, including the erection and keeping in

repair a sufficient number of proper Fire Hydrants, not exceeding the sum of one thousand five hundred pounds:

For the maintenance of the Fire Department on the western side of the Harbour, not exceeding five hundred pounds:

Which sums shall not be used or appropriated for any other than the purpose for which they are severally assessed.

2. Separate detailed estimates shall be made up by the Common Council of the said City, of the amount of money required for the above, or any other objects for which they may be authorized to levy an annual assessment, and approved of previous to their ordering any such assessment.

3. The Common Council shall annually in the month of March appoint a Board of three Assessors, not being members of the Common Council, or holding any office of emolument under the Government, and may at their discretion, at any time, remove any of them from office, and fill any vacancy that may occur during the year in such Board by death, removal from office, or otherwise.

4. The Common Council shall annually appoint a Clerk to the Board of Assessors, who shall hold his office during the pleasure of the Common Council.

5. The Assessors and the Clerk shall be severally sworn to the faithful discharge of their respective duties before the Mayor, Recorder, one of the Aldermen, or the Common Clerk.

6. Any person appointed an Assessor or Clerk as aforesaid, who shall neglect to serve and to become qualified, or having become qualified shall be guilty of any neglect of duty, shall forfeit and pay the sum of five pounds.

7. The Assessors shall make all assessments of City taxes and of County taxes chargeable on the City, and all Warrants of such Assessments shall be directed to them.

8. The Term 'City Taxes' shall be construed to mean all such rates and assessments as shall be imposed by the Common Council upon the City, or any district thereof, by virtue of any Act or Acts of Assembly; and the Term 'County Taxes' shall be construed to mean all such rates, taxes, and assessments as shall be imposed by the Court of Sessions upon the City of Saint John, by virtue of any Act or Acts, for any public purpose of the City and County.

9. The Assessors shall forthwith after receiving their appointments, and becoming qualified, cause public notice of their appointment to be given, by posting up notices in at least six public places in the City, and also by publishing the same in two or more of the City Newspapers, in the following form:—

'The undersigned having been appointed Assessors of 'Taxes for the City of Saint John, hereby give notice thereof, 'and that persons intending to furnish statements of their 'property and income, in pursuance of the provisions of *The 'Saint John City Assessment Act of 1859*, must do so within 'thirty days from the publication of this notice.—Dated this ' day of A. D. .'

A. B.
C. D.
E. F.

10. After the publication of such notice, thirty days shall be allowed to any person to be rated, or his agent to furnish the Assessors with a written detailed statement under oath made before a Justice, of his real estate within the City or District to be taxed, and of his personal estate and income, specifying therein the value of such real estate at its current market value, and the amount of his income, and the amount of his