

19. In every assessment now or hereafter to be 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 such excess be not more than ten per centum on the sum so ordered.

20. Any person thinking himself aggrieved by any assessment for City taxes, may appeal by petition under oath made before a Justice, to the Assessors, who shall duly consider the same; and if they shall deem the party entitled to relief, the Assessors shall make such alteration in their assessment as to them shall appear to be just and right: In case the appellant be not satisfied with the decision of the Assessors, he may appeal to the Common Council, who may either affirm the first, or the amended assessment, or otherwise deal with the matter, and their decision shall be final; provided that no such appeal shall be heard or received by the Common Council, unless the said petition, under oath, or a duplicate thereof, be filed in the Common Clerk's office within thirty days after the announcement of the assessment.

21. The Assessors and their Clerk shall have liberty to search the office of Register of Deeds for the City and County of Saint John, to ascertain the amount of property owned by any persons liable to assessment, and the Registrar shall receive for all searches from the Assessors connected with any one individual's property, the sum of one shilling, and no more; which sum so paid by the Assessors shall be allowed and repaid them in addition to any other allowance; provided that such Assessors and Clerk shall only be permitted to search between the time of their appointment and the making of the assessment.

22. If any person assessed shall not pay the amount for which he is liable, either on his own account or in a representative capacity, or if the personal or legal representative of any person assessed, in case of the death of such person before the payment of the assessment, shall not pay the amount of such assessment within ten days after such notice or demand, the Receiver of Taxes may make application to the Police Magistrate of the said City, and upon production of a Certificate purporting to be signed by the said Receiver, of the amount of the assessment, and that the same or any part thereof is due and unpaid, the Police Magistrate shall order and adjudge the person assessed, or his representative as aforesaid, to pay the amount due; and thereupon execution with costs may be issued and levied against the goods and chattels, or against the body of the person adjudged to pay the said amount, with the same effect as any execution issued by the said Police Magistrate; provided that no person shall be imprisoned more than one day for every two shillings of the amount of the judgment.

23. When the person made liable to pay any assessment under this Act, shall not reside within the City and County of Saint John, the Receiver may sue for the same in his own name, before any Justice in any County where such person may reside; and the like certificate, as in a proceeding before the said Police Magistrate, shall be sufficient evidence of the assessment, and of the amount due thereon, and execution for such amount and costs shall be issued with the like effect as any execution out of a Justice's Court.

24. When the person made liable to pay any assessment, shall not reside within the limits of this Province, or his place of residence shall be unknown to the said Receiver, the Re-

ceiver shall cause public notice to be given of such rate and assessment, by advertisement in one or more of the public Newspapers published in the said City; which advertisement shall be continued for three months, unless some person shall within that time appear and pay to the said Receiver such rate and assessment, with the costs of the publication of such notice; and in case no person shall pay the same, it shall be lawful for the said Police Magistrate, on the application of the said Receiver, by warrant under his hand and seal, to order the Sheriff of the City and County of Saint John to sell at public auction, to the highest bidder, (first giving thirty days public notice of such sale,) so much of the real estate in respect of which such assessment shall have been made, 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 sell the same, and to execute a deed to the purchaser thereof, his heirs and assigns, and to deliver seizin and possession thereof; which deed shall pass all the right, title, and interest of the person assessed, of and in the property so sold.

25. The Receiver shall have power to collect all such City taxes and County taxes as may be outstanding and unsettled at the time of the passing of this Act, and may give the like notice in respect thereto, and take the same proceedings for the collection thereof, as herein provided for assessments made under this Act.

26. All penalties imposed by this Act may be recovered before the Police Magistrate of the said City, and levied by distress and sale of the goods and chattels of the offender, by warrant under the hand and seal of the Police Magistrate as aforesaid, and paid into the hands of the Chamberlain for the use of the City Corporation.

27. This Act may at all times be referred to and designated as 'The Saint John City Assessment Act of 1859.'

28. All assessments which now are or may hereafter be required to be levied annually in the said City, shall be levied, assessed, and collected under the provisions and according to the principles of this Law, any thing in any Law now in force to the contrary notwithstanding.

29. That the Common Council be and are hereby authorized to make such bye laws and ordinances for the making, levying, and collecting of all assessments ordered by the Common Council, as they may from time to time deem necessary and expedient; and also be empowered to make bye laws for the government of the Assessors, their Clerk, and the Receiver of taxes, and to order and direct the mode in which they shall execute their duties, and to impose penalties for the enforcing thereof, not in any one case exceeding ten pounds; provided that no bye law or ordinance shall be repugnant to any part of the spirit and meaning of this Act.

30. So much or such parts of any Law now in force relating to levying, assessing, or collecting of Rates in the City of Saint John, as are inconsistent with this Act, are hereby repealed, except as to any thing done, pending, or in progress and undetermined under and by virtue thereof; provided that this Act is not in any way to affect the liability of the Collector of taxes, or his sureties, as respects any thing done or omitted, or any default made or to be made by him.