

CAP. XXXIV.

An Act to enable the Corporation of the City of Fredericton to raise a sum of money by way of Loan, to purchase a Steam Fire Engine.

Section.

1. Council to borrow money on Debentures; amount to be raised.
2. Debentures, how executed.

Section.

3. Money raised to be paid to Treasurer of City.
4. Council to levy rate, and when.
5. Moneys assessed, how applied.

Passed 20th April, 1863.

WHEREAS the Corporation of the City of Fredericton are desirous of procuring a Steam Fire Engine for the use of the City of Fredericton, and to raise money by way of loan to pay for the same;—

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

1. It shall and may be lawful for the City Council of the City of Fredericton, and they are hereby authorized and empowered to borrow such sum or sums of money in loans of not less than one hundred dollars each, not exceeding four thousand dollars in the whole, to procure a Steam Fire Engine, and the necessary quantity of Hose for the use of the said Engine, and to issue Debentures with or without Coupons for interest at a rate not to exceed six per cent. per annum, payable semi-annually to the lenders thereof, in such form as the City Council may deem expedient, which Debentures and Coupons shall be respectively negotiable in the same manner as promissory notes payable to bearer.

2. The said Debentures shall be sealed with the common seal of the said Corporation, and signed by the Mayor and the City Clerk, and shall be consecutively numbered according to the time at which the same shall be issued.

3. All moneys loaned to the said Corporation under this Act, shall be paid by the lenders to the Treasurer of the said City, and by him paid for the purchase of a Steam Fire Engine of such class as the City Council may direct, and for such quantity of Hose for the said Engine as the Council may deem necessary.

4. The said City Council are hereby authorized to make and levy a rate of assessment on the inhabitants of the said City of Fredericton liable to be assessed for the support of the Fire Department, a sum not exceeding six hundred and forty dollars in the present year, and such a sum in each succeeding year as will pay four hundred dollars of the principal sum borrowed yearly, and the interest due on the balance, beside the charges of assessing and collecting, for the purpose of discharging the principal and interest of the loans contracted by virtue of this Act, until the same shall be paid off; the said several sums to be assessed, levied, collected and paid in such proportions and in like manner as any City Rates for public charges, and when collected shall be paid into the hands of the City Treasurer for the purposes of this Act.

5. The moneys so assessed shall, from time to time, be applied in payment of the said Debentures and the interest due thereon; and the City Treasurer shall, when and so often as he may be directed by the City Council so to do, give one calendar month's public notice, by advertisement in one or more of the Newspapers of the City, for calling in such and so many of the Debentures as the Council may be prepared to pay off, specifying the number of such Debentures in such advertisement; and the same, by and under such order aforesaid, shall pay off accordingly, and from and after the expiration of such notice, the interest on such Debentures shall cease.

CAP. XXXV.

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

Section.

1. Purposes to which rates shall be applied.
2. Estimates to be prepared and approved of before assessment made.
3. When order approved, Secretary to give Assessors certified copy.
4. Assessors to give public notice.
5. Assessors, after receiving order and notice given, to make out Assessment List, and file List with Clerk.
6. Clerk to transmit Warrant to Assessor.
7. Assessor to apportion within twenty days after receiving Warrant.
8. Assessment Roll to be filed with City Treasurer.
9. Treasurer to give notice of receipt of Roll; Discount of five per cent. allowed, if paid within thirty days.
10. Treasurer to notify each rate-payer.
11. Treasurer to notify defaulters.
12. Treasurer to issue Execution.
13. Fees.
14. Estates of deceased persons, &c., how rated.
15. Non-residents, how notified.
16. When Rate not paid, Mayor to issue Warrant for sale of property to Sheriff.
17. Sheriff to give notice of sale.
18. Sheriff to give Deed.
19. Rate on property of deceased person, how recovered.
20. Who are deemed inhabitants.
21. President, Agent, &c. of Company, how reimbursed.
22. Name, &c. of Co-partnership to be entered on Roll.
23. Exemptions.

Section.

24. Agent, &c. of non-resident Company, &c., to be taxed for income.
25. Agent to furnish Assessor with statement.
26. If Agent refuse statement, Assessors may rate.
27. Agent and Company to be assessed separately.
28. Exemptions from certain rates.
29. Appeal to Assessors.
30. Appeal against Assessors' decision to City Council.
31. Fee to Registrar of Deeds for searches, from Assessors.
32. Rates, how levied, assessed, and collected.
33. Rates may be recovered from owner or occupier of property.
34. Debts due City to have preference, except of Debts due Crown.
35. Assessors may correct errors in lists.
36. Assessment not illegal unless it exceeds ten per cent. of amount ordered.
37. Mortgagor deemed owner unless Mortgagee in possession.
38. Council to make Bye Laws; proviso.
39. Treasurer to be Collector and Receiver of Taxes.
40. "City Taxes" defined.
41. "Real Estate" defined.
42. Stockholders, not to be rated.
43. Amount of assessment to pay off expenses of Prince of Wales' reception; proviso.
44. Amount in Section 43, to whom paid.
45. Designation of Act.
46. Laws repealed; proviso.

Passed 20th April, 1863.

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

1. The City Council of the City of Fredericton 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 Fredericton for the following purposes:—

For making, repairing, altering, and improving the Streets, Squares, Bridges, and Highways:

For the support of the Poor:

For lighting the Streets:

For the administration of Justice:

For the maintenance of the Fire Department, including the erection and keeping in repair a sufficient number of Water Tanks:

For erecting, repairing, altering, and improving any public work.

2. Separate and detailed estimates shall be made up by the City 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; the City Council shall, at the same time, nominate one of the Assessors then in office to make the apportionment of such Rates according to the list or roll to be filed with the City Clerk, as hereinafter directed.

3. The City Clerk shall, immediately after such order and approval by the City Council, furnish the Assessors with a certified copy of the same.

4. The Assessors, immediately after being sworn into office, shall give public notice thereof in one or more of the Newspapers printed in the City; and any person assessed in the City may, within fourteen days after the publication of such notice, give to the said Assessors, or either of them, a statement under oath before the Mayor or a Justice of the Peace, of his property and income, in the manner prescribed in the