

Revised Statutes, Title viii, Chapter 53, Section 20, and such person shall be rated accordingly.

5. The Assessors on receiving the order for assessment mentioned in the second and third Sections of this Act, (provided the fourteen days mentioned in the last preceding Section of this Act have expired,) shall immediately assess or appraise the real and personal estate of the inhabitants of the City, and of non-residents having property therein; and all persons and bodies corporate, and Companies liable to be assessed, 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 by any bye law made or to be made direct.

6. The City Clerk shall forthwith on receiving said roll or list, prepare and transmit the Warrant of assessment, together with the roll or list filed with him by the Assessors, to the Assessor appointed to apportion the rates.

7. The said Assessor appointed to apportion as aforesaid, within twenty days after receiving the Warrant aforesaid, shall complete the assessment roll transmitted to him by the City Clerk, in such form as the City Council, by any bye law made or to be made, may direct.

8. Immediately on the completion of the said Assessment Roll, the same, signed by all the Assessors, shall, by the said Assessor appointed to apportion, be placed in the hands of the City Treasurer.

9. The City Treasurer on receiving the said Assessment Roll, shall forthwith cause to be published in two or more of the Newspapers printed in the City, and by handbills posted up in each Ward of the City, a notice that he has received the said Assessment Roll, and that all persons assessed in the City shall be entitled to a deduction or discount of five per centum on the amount assessed against them respectively, upon payment of their respective rates to the City Treasurer within thirty days after the first publication of the said notice.

10. The City Treasurer upon receipt of the said Assessment Roll, shall also immediately prepare, or cause to be prepared, a notice to each person named in such Assessment Roll, in the form following:—

Mr. A. B.

Take notice that you have been assessed in the City of Fredericton for the year 186 , to the amount of \$ ; being upon real estate to the value of \$ , personal estate to the value of \$ , and income to the value of \$ ; and that unless the said sum of \$ is paid to me on or before the day of next, an Execution will immediately thereafter issue against you.—Dated at Fredericton the day of , A. D. 186 .

A. C. City Treasurer.

Which notice, when so prepared, shall forthwith be delivered to a Constable to be appointed for that purpose by the City Council, who shall without delay serve the said notices upon the respective persons to whom they may be respectively addressed, and when served, such notice shall, for the purposes of this Act, be deemed and taken to be a demand of the rates or taxes.

11. Immediately upon the expiration of the thirty days mentioned in the ninth Section of this Act, the City Treasurer shall by publication in two or more of the Newspapers

printed in the City, and by handbills posted up in each Ward in the City, give notice that the Assessment Roll remains in his hands as Collector and Receiver of Taxes, (as hereinafter provided), and that all persons who have not paid within the thirty days as aforesaid are defaulters, and unless payment be made by them respectively at the expiration of the time mentioned in the demand of the rates or taxes, payment will be enforced without delay.

12. If any person assessed under and by virtue of this or any other Act of Assembly made or to be made, shall not pay the amount for which he is liable under such assessment, at the expiration of the time mentioned in the said demand of the rates or taxes, the City Treasurer may issue Execution (A) against the person so assessed, which Execution may be executed by any of the City Constables according to the tenor thereof; provided always, that proof of the service of the notice of demand of the rates or taxes shall be first certified by the person who served such notice before the Mayor, or in his absence, any Justice of the Peace for the City of Fredericton.

13. The Fee on Execution (A) issued under this Act, shall be as follows:—

To the City Treasurer, for the use of the City, on issuing every Execution, ten cents:

To the Constable for executing the Execution, forty cents.

14. The Estate of deceased persons under control of their Executors, Administrators, or Trustees, the separate property of married women, and the property of minors, or other property under the control of Agent or Trustee, may be rated in the name of the principal party or parties exercising control over them, but under such description as will keep the rating separate and distinct from any assessment on such parties in respect of property held in their own right.

15. When any person made liable to pay any assessment shall not reside within the limits of the City, or his place of residence shall be unknown to the City Treasurer, the said City Treasurer shall cause public notice to be given of such rate and assessment by advertisement in one or more of the Newspapers published in the City, which advertisement shall be continued in such Newspaper for four consecutive weeks, unless some person shall within that time appear and pay to the City Treasurer the said rate and assessment, with the costs of the publication of such notice; if such person have a Clerk or Agent in the City, the notice of demand of rates or taxes may be delivered to such Clerk or Agent, and the said publication shall not be necessary, and the Mayor shall, on proof of such delivering, issue his Warrant (B), which shall be enforced as hereinafter directed.

16. If no person shall appear and pay the said rate and assessment with the costs of the said publication within the time aforesaid, it shall be the duty of the Mayor, and he is hereby authorized and empowered, on the affidavit of the City Treasurer, verifying the due publication aforesaid, to issue the Warrant (B) under his hand and seal, directed to the Sheriff for the City of Fredericton.

17. It shall be the duty of the said Sheriff on receiving said Warrant, forthwith to give thirty days public notice in one of the Newspapers published in the City, and by handbills, and sell at public auction to the highest bidder 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 and assessment, with all the costs and charges