

attending the recovery of the same, retaining the overplus (if any) for the use of such owner.

18. 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.

19. When the estate of any deceased person shall be rated or assessed, and payment of the same be not made to the City Treasurer within ten days after the first publication of the notice mentioned in the eleventh Section of this Act, and there be no personal or legal representative of said estate residing in the City, upon whom the notice of demand as aforesaid can be served, the said rate and assessment shall be recovered in the same manner as provided for the recovery of the rates and assessments of non-residents in the fifteenth, sixteenth, seventeenth and eighteenth preceding Sections of this Act.

20. For the purposes of this Act, every person carrying on business in this City shall be deemed an inhabitant thereof, and the President or other chief officer, Cashier, Agent or Manager of any Joint Stock Company or Corporation, shall be deemed and be assessed as the owner of real and personal estate, capital stock, and assets of such Company or Corporation, and shall be dealt with and may be proceeded against accordingly; but such assessment shall be made separate and distinct from the personal assessment of such President, Chief Officer, Cashier, Agent, or Manager.

21. Such President, Chief Officer, Cashier, Agent, or Manager, may charge against and recover from such Company or Corporation, the amount of any assessment which he may be required to pay for or on account of such Company or Corporation.

22. The name, style, or firm, of any Co-partnership in trade or business, shall be entered in the assessment roll as assessed for the property or income of such Co-partnership, and the amount assessed may be recovered from and levied upon any member of such Co-partnership.

23. Nothing in this Act shall render liable to any assessment the real or personal estate, income, or other thing of "The City of Fredericton," or of any Religious or Literary Institution.

24. The Agent or Manager of any Joint Stock Company or Corporation established abroad, or out of the limits of this City, who shall carry on business for such Company or Corporation in the City of Fredericton, shall be rated and assessed in like manner as any inhabitant, upon the amount of income received by him as such Agent or Manager.

25. For the purpose of enabling the Assessors to rate such Company or Corporation, the said Agent or Manager shall, when required in writing by the Assessors so to do, furnish to them a true and correct statement in writing under oath, setting forth the whole amount of income received in the City of Fredericton during the fiscal year, of said Companies or Corporations, preceding the making up the annual assessment.

26. Should the Agent or Manager of any such Company or Corporation mentioned in the two last preceding Sections, refuse to furnish the said Assessors with the required information, the said Assessors, within ten days after the application in writing mentioned in the last preceding Section, may rate and assess the said Agent or Manager according to the best of their knowledge.

27. The Agent or Manager mentioned in the three last preceding Sections shall, for the purposes of this Act, be deemed the owner of such income, and shall be dealt with accordingly; but he may recover from the Company or Corporation he represents any assessment he may be called upon to pay on such income as aforesaid; and such assessment shall be made separately and distinctly from any other assessment to which such Agent or Manager shall be liable.

28. The property in, and the inhabitants of that part of the City lying in rear of the line dividing the second and third ranges of pasture lots, and its prolongation southeasterly to the River Saint John, and northwesterly to the prolongation of the upper or northwesterly side line of land heretofore granted to Samuel Ferris, and above the said last mentioned line and its prolongation northeasterly to the said River, shall be exempt from taxation under this Act, except for the support of the Poor, making and repairing Streets and Highways, and the administration of Justice; the City Council may also remit so much of the rates imposed upon mills and other manufacturing establishments within the City, as they shall deem just and reasonable.

29. Any person thinking himself or herself aggrieved by any assessment for City Taxes, may appeal by petition under oath made before any Justice of the Peace, to the Assessors, who shall duly consider the same, and if they deem the party entitled to relief shall make such alteration in their assessment as to them shall appear to be just and right; provided such appeal be made within ten days after such person shall have received notice of such assessment; notice in writing of the decision of the Assessors shall be given forthwith to the appellant, signed by the Assessors or a majority of them.

30. Should the appellant be dissatisfied with the decision of the Assessors, he may appeal to the City Council, who may either affirm the first or amended assessment, or otherwise deal with the matter as they may deem just and right, and their decision shall be final; provided no such appeal to the City Council shall be made or received by them, unless the said petition under oath, or a duplicate thereof, be filed in the City Clerk's office within ten days after notice of the decision of the Assessors shall have been given to the appellant.

31. The Assessors shall have liberty to search the office of the Register of Deeds for the County of York, to ascertain the amount of property owned by any person liable to assessment, and the Registrar shall receive for all searches from the Assessors connected with any one individual's property, the sum of twenty cents, 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 shall only be permitted to search, as Assessors, between the time of their appointment and the making the assessment, or on an assessment appealed from.

32. All rates and 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 principle of this Act, any thing in any law now in force to the contrary notwithstanding.

33. Any rate or assessment with which any lands, tenements or hereditaments in the City may be legally rated or assessed, may be levied and recovered either from the owner of the property so assessed, or from any person occupying the same or any part thereof as a tenant, or otherwise; the