

said tenant, or other person so occupying the same, being first served with notice of demand of such rates or taxes; and when any such rate or assessment shall be paid under and by virtue of this Section, by any person not liable for such rates or assessments by the terms of his lease or agreement under which he holds or occupies such property, he may deduct or set off the sum so paid from the rent payable by him for such property, or may recover the same with costs from the said owner by action for money paid, in any Court of competent jurisdiction.

34. All debts that become due and payable to the said City of Fredericton for any rate or assessment in the City, shall be privileged debts, and shall be paid in preference to all other debts excepting debts due to the Crown, and shall in the distribution of the proceeds of property of any person liable for such debt, be so held and adjudged in all Courts in this Province; such preference shall not extend beyond the amount due for two years, that is to say, the amount due for the then current year, and the year next preceding.

35. If property belonging to one person shall be assessed against another person, or if the name of any person liable to be assessed shall have been omitted in the assessment list, or if any error shall occur in the addition, extension, or apportionment of any part of the said list, the Assessors may correct such errors and supply such omissions at any time before another assessment is made for a similar purpose.

36. No assessment shall be deemed illegal although the aggregate amount thereof may exceed the amount ordered to be raised, if such excess do not amount to more than ten per cent.

37. In case of mortgaged real estate the mortgagor shall, for the purpose of assessment, be deemed to be the owner until the mortgagee shall have taken possession, after which the mortgagee shall be deemed and taken to be the owner.

38. The City Council are hereby authorized to make such bye laws and ordinances for the making, levying and collecting all City Taxes ordered by the City Council, as they may from time to time deem necessary and expedient; and also are empowered to make bye laws for the government of the Assessors, and City Treasurer as Collector and Receiver of City Taxes, and to order and direct the mode in which they shall execute their duties, and for the enforcement thereof, not in any case exceeding forty dollars for each offence; provided that no bye law or ordinance so made shall be repugnant to any part of the spirit and meaning of this Act.

39. For the purposes of this Act the City Treasurer shall be the Collector and Receiver of City Taxes, and his receipts for City Taxes shall be signed by him as 'Collector and Receiver of City Taxes.'

40. The term 'City Taxes' in this Act shall be construed to mean all such rates and assessments as shall be imposed by the City Council upon the City, or any district thereof, by virtue of this Act or Acts of Assembly.

41. The term 'Real Estate' in this Act shall be deemed to signify land, and buildings or erections upon lands, and any term or terms of years, or present beneficial and productive interest in land; and the term 'Personal Estate' shall be deemed to signify all goods, chattels, money, capital, and effects, and any share or interest therein, and all goods, debts, whether due upon account, or upon any contract, promissory note, or bond and mortgage, and all public stocks and securities, and any share or interest therein, not being stock in any Joint Stock Company or Corporation.

42. No stockholder of any Joint Stock Company or Corporation liable to be rated or assessed under this Act, shall be assessed in respect of any property in or income derived from such Company or Corporation.

43. The City Council shall assess upon the said City a sum not exceeding three hundred and fifty pounds, to pay off the amount justly due for the preparations made in the City for the reception of His Royal Highness the Prince of Wales; such sum to be assessed, levied and collected in the same manner as is directed for the assessing, levying and collecting of other City rates by this Act; provided that half the said sum so due shall be assessed and levied during the present year, and the remainder during the year one thousand eight hundred and sixty four.

44. The amounts due for the services mentioned in the last preceding Section shall be paid to the several persons entitled thereto, by the order of the City Council.

45. This Act may at all times be referred to and designated as 'The Fredericton Assessment Act of 1863.'

46. So much or such parts of any Law now in force relating to levying, assessing and collecting of rates in the City of Fredericton, 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.

SCHEDULE TO THIS ACT.

(A.) Execution.

To any Constable of the City of Fredericton.

Levy and sell of the goods and chattels of A. B. within the City of Fredericton, the sum of _____ which has been assessed upon him for City Rates for the year of our Lord 18 __, and also 10 cents for this Execution, in the whole amounting to _____, and have that money at my office on the _____ day of _____ [not less than ten nor more than thirty days from the date of the Execution]; and for want of goods and chattels, take the said A. B. and deliver him to the Keeper of the Gaol for the County of York, who is hereby required to receive him and keep him safely [being for every day forty cents] days unless the same with costs be sooner paid, and make return hereof at the day and place aforesaid.—Dated this _____ day of _____, A. D. 18 __.

A. C. City Treasurer.

(B.) Warrant.

To the High Sheriff of the City of Fredericton.

You are hereby commanded to sell at public auction to the highest bidder, first giving thirty days' public notice thereof, so much of the real estate of A. B. situate, lying and being in the City of Fredericton, as in your judgment will be sufficient to pay the sum of _____ being the City Taxes due by the said A. B. and the costs of advertising same, for the year of our Lord 18 __, with all your costs and charges, and make return of the said sum of _____ [being the amount of taxes and costs of advertising, &c.] and this execution to me within forty days.—Given under my hand and seal this _____ day of _____ A. D. 18 __.

W. H. N., Mayor.