



BY AUTHORITY.

ANNO TRICESIMO PRIMO VICTORIÆ REGINÆ.

CAP. XXXVI.

An Act in addition to and in amendment of the Law relating to the levying, assessing and collecting of Rates and Taxes in the City of Saint John.

Sec.	Sec.
1, 2, For purposes of assessment, what constitutes an inhabitant.	6 Taxes on real estate to be a special lien on the property.
3 What constitutes place of inhabitancy of Corporation or Company.	7 Taxes on real estate, from whom levied and recovered.
4 Sec. 15 of Act of 1859 repealed; Company or person out of Province, having place of business in City, liable to assessment.	8 When Assessors may correct lists.
5 Sec. 16th of recited Act repealed; Stockholder not to be rated for stock of Company.	9 Executions to have effect in all parts of the County.
	10 Additional duties of Assessors.
	11 Agents of vessels exempted from assessment.

Passed 23rd March 1868.

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

1. For the purposes of assessment under an Act made and passed in the twenty second year of the Reign of Her present Majesty, intituled *An Act relating to the levying, assessing and collecting of Rates in the City of Saint John*, known as the "Saint John City Assessment Act of 1859," and the several Acts in force in amendment thereof, and in addition thereto, any person carrying on any business, or having any office or place of business, or any occupation, employment or profession within the City of Saint John, shall be deemed to be an inhabitant thereof.

2. For the purposes of assessment any person carrying on any business, or having any office or place of business, or any occupation, employment or profession within the City of Saint John, shall be deemed to be an inhabitant thereof.

3. The principal office or place of carrying on the business and operations of any Company or Corporation within the said City of Saint John, shall be deemed to be the place of inhabitancy of such Company or Corporation, and of the President, Agent, or Manager, under the fourteenth Section of the said recited Act.

4. The fifteenth Section of the said "Saint John City Assessment Act of 1859," is hereby repealed; and in lieu thereof, the Agent or Manager of any joint stock Company or Corporation established abroad or out of the limits of this Province, or of any person or persons whether incorporated or not, doing business abroad or out of the limits of this Province, who shall carry on business within the City of Saint John for, or who shall have an office or place of business in the City of Saint John for any such Company, Corporation, person or persons, shall be rated and assessed in like manner as any inhabitant, upon the amount of income received by him for the same as such Agent; and for the purpose of enabling the Assessors to rate such Company or Corporation, person or persons, 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 for such Company or Corporation, person or persons, within the City of Saint John, during the fiscal year preceding the making up of the annual assessment; in the event of neglect or refusal on the part of such Agent or Manager to furnish the required in-

formation, the Assessors shall within ten days after such application therefor, rate and assess the said Agent or Manager according to the best of their judgment, and there shall be no appeal from such rate and assessment: For the purposes of this Section the Agent or Manager shall be deemed the owner of such income, and shall be dealt with accordingly, but he may recover from the Company or Corporation, person or persons he represents, any assessment he may be called upon to pay on such income as aforesaid; such assessment shall be made separately and distinctly from any other assessment to which such Agent or Manager shall be liable.

5. The sixteenth Section of the said "Saint John City Assessment Act of 1859," is hereby repealed; and in lieu thereof, no stockholder of any joint stock Company or Corporation liable to be rated, shall be assessed in respect of any property in, or income derived from such Company or Corporation, as a stockholder therein.

6. The taxes to accrue on any property termed "real estate" under the said "Saint John City Assessment Act of 1859," or any Act in addition or in amendment thereof, or this Act, shall be a special lien on such property for two years after such taxes so accrue.

7. The taxes on such real estate 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; the said tenant so occupying the same being first served with notice of demand of such taxes; and no claim of property, lien, or privilege, shall be available to prevent the sale of any goods and chattels found on such real estate, the property of said tenant, or the payment of the taxes and costs out of the proceeds thereof; and when any such taxes shall be paid under and by virtue of this Section, by any person not liable for the same 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 and damages from the said owner, by action for money paid, in any Court of competent jurisdiction.

8. 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 from the assessment list, or if any person shall take up his residence in the said City of Saint John within three months after filing of the Assessment Book or 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 error, make such assessment, and supply such omissions, at any time before another assessment is made for a similar purpose; and the amount so assessed may be recovered by the Receiver of Taxes in the same manner as other assessments in the said Book or List.

9. The Executions to be issued by the Receiver of Taxes under the Act made and passed in the twenty ninth year of the Reign of Her present Majesty, intituled *An Act to amend an Act intituled An Act relating to the levying, assessing and collecting of Rates in the City of Saint John*, shall run into and have full force and effect in all parts of the County of Saint John, and the same may be executed and all proceedings had thereon in all parts of the said County as fully and effectually as within the City of Saint John.

10. The Assessors shall in addition to the duties now required of them by law, search the Registry of Shipping, and all public departments where registry of Bonds or other pub-