

any person liable for such debt, be so held and adjudged in all Courts in this Province, but such preference shall not extend beyond the amount due for two years, that is to say, beyond the amount due for the then current year and the year next preceding.

123. 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.

124. For the purposes of assessment under this Act, it shall be the duty of the Assessors, from time to time appointed, to make out and keep a property book, to be provided at the expense of the said Town, wherein they shall make and keep a record of all the real estate and property taxed as real estate within the said Town, and the value of the same respectively, and from time to time to revise, correct and make out anew the same; and it shall be lawful for the said Town Council, if they shall see fit, to appoint a competent Surveyor, or other person or persons, to assist during the current year in the first making up of such book, and in preparing a proper plan of the said Town, and to pay for the services rendered in respect thereof such reasonable remuneration as they shall think fit; provided that no real estate or property reserved or held by the Imperial Government, or the Dominion of Canada, for purposes of defence, or other public purposes, shall be liable to taxation for any purpose whatsoever herein mentioned.

125. The Assessors shall forthwith, after receiving their appointments and becoming qualified, cause public notice of their appointment to be given, by posting up notices in at least two public places in each Ward of the said Town, in the following form :—

"The undersigned having been appointed Assessors of Taxes for the Town of Portland, hereby give notice thereof, and that persons intending to furnish statements of their property and income, as by law provided, must do so within thirty days from the date hereof. Dated this day of
A. D. A. B.,)

126. After the giving of such notice, thirty days shall be allowed to any person, or body corporate, liable to be assessed, or his or their agent, to furnish the Assessors with a written detailed statement of the real and personal estate and income of such person or body corporate; and every such statement shall be subscribed and sworn to before some Justice of the Peace for the City and County of Saint John by the person or agent making the same, and shall be according to the form following, or so nearly as may be in conformity thereto:—

“Statement of the whole Real and Personal Property and Income of A. B., residing in Ward number (or a non-resident, *as the case may be*) of the Town of Portland, (or of the Company), liable to assessment in the said Town:—

REAL ESTATE.	Yearly Rental.	Estimated Current and Saleable Value.
Freehold lot of land on ——— Street,	\$	\$
Lot of land held under renewable lease on ——— Street,	\$	\$
Freehold lot of land on ——— Street, and buildings thereon,	\$	\$
PERSONAL ESTATE.		
Household furniture, goods, wares and merchandize, vessels, shares in vessels, moneys invested in mortgage or other- wise, and other personal estate, esti- mated current and saleable value,	\$	_____
	\$	
Less—Just debts due by me,	\$	_____
	\$	_____
Total real and personal estate,		\$ _____

Net amount of annual income derived from any office, profession, work, labor, trade, business, place, occupation or employment, within the Province, and not from invested real or personal estate.

Total,

I, A. B., do swear that the foregoing statement is just and true, to the best of my judgment and belief, and that my real and personal estate and income, (or the real and personal estate and income of _____, or of the _____ Company for whom I am the authorized agent), as there specified, is of the value and amount therein stated.—So help me God.”

127. The Assessors shall without delay, after receiving any warrant of assessment, meet and enter in a book to be provided at the public expense, the names of all persons to be rated in the said Town, and shall distinguish therein in separate columns the real estate, personal estate, and income of each person, and shall also make up and enter therein the total amount of taxes for Town purposes in one column, and the total amount of taxes for County purposes in another column.

128. All assessments which now are or hereafter may be required to be levied in the said Town, for Town or County purposes, shall be levied and assessed and collected under the provisions, and according to the principles of this Act, any thing in any Law or Statute contained to the contrary notwithstanding; and when by the terms of any Warrant to them directed, the Assessors shall be required to levy the assessment therein directed, or any part thereof, by a poll or capitation tax on the inhabitants of the said Town, or on any of them, the said Assessors shall estimate the actual amount to be raised by such tax by the number of polls in the said Town liable therefor, and levy such actual amount in such manner as in hereinafter provided for all other rates and assessments, instead of levying the same by such poll or capitation tax; and the Receiver of rates and taxes shall pay over to the Treasurer of the City and County of Saint John, Commissioners of the General Public Hospital, Commissioners of Sewerage and Water Supply, or other persons entitled thereto, the amounts levied, collected and received in respect of any assessment made under the Warrant and authority of the Court of Sessions, or of such Commissioners respectively as by law provided.

129. All rates, taxes or assessments levied or imposed upon the said Town, shall be raised as follows, that is to say :—

1st. One tenth of the whole amount of such rate, tax, or assessment shall be assessed and levied by an equal tax, on the poll of every male inhabitant of the said Town above the age of twenty one years:

2nd. The remaining nine tenths of the whole amount of such rate or assessment shall be assessed and levied in due proportion upon the value of all real estate situate in the said Town of Portland, and upon the personal estate of the inhabitants thereof, wherever the same may be, after deducting from such personal estate the just debts of such inhabitants respectively, and also upon the amount of annual income or emolument of such inhabitants, derived from any office, profession, trade, business, place, work, labor, occupation or employment whatsoever within the Province, and not from invested real or personal estate of such inhabitants, and also upon the capital stock, income or other thing of Joint Stock Companies or Corporations, as hereinafter provided :

3rd. For the purposes of such assessment, the value of all real and personal estate shall be deemed and taken to be, and shall be put down at one fifth of the current saleable or market value thereof at the time of such assessment, as nearly as the same may be ascertained :

4th. The income of every inhabitant shall, for the purposes of such assessment, be set down at one half of the net amount of such annual income or emolument as aforesaid, as nearly as the same may be ascertained, where such income shall not exceed six hundred dollars; and in every case of any such