



BY AUTHORITY.

ANNO TRICESIMO SEXTO VICTORIÆ REGINÆ.

CAP. XI.

An Act to amend Chapter 53, Title viii, of the Revised Statutes,
'Of Rates and Taxes.'

Sec.	Sec.
1 Sessions to determine portion of County Tax to be assessed upon Towns and Parishes, and order Warrants.	14 Duty of Assessors on Rule nisi granted for <i>certiorari</i> .
2 Contents of Warrants.	15 Assessors or apportioners to omit from assessment any amount improperly ordered.
3 Manner of assessing; poll tax.	16 Assessment may be corrected after apportionment.
4 Estates of deceased persons, minors, married women, trust estates, and undivided interests, in whose name to be assessed.	17 Assessors, &c., to obey orders of Supreme Court.
5 Property of Corporation, firm, or deceased person, in whose name to be assessed; mode of recovery.	18 On discharging rule for <i>certiorari</i> , Court may award costs.
6 No person assessed as Agent, &c., qualified to vote.	19 Court may order Bond to be delivered to City Clerk, &c., to be put in suit.
7 Real and personal estate, how rated.	20 In whose name suit to be brought.
8 Assessment Lists, how made up.	21 Rate to be quashed only as to applicant.
9 Secs. 5 & 11 of Cap. 53 repealed.	22 When assessment rectified, notice to be given.
10 Rates or Taxes, how to be levied.	23 Who may collect rate.
11 <i>Certiorari</i> , when to be granted; Bond to be given.	24 Affidavit to be made by new Collector before execution issues.
12 When rate may be quashed.	25 In what cases Court may exercise powers conferred.
13 When Court may rectify assessment.	26 Not to affect suits now pending.

Passed 14th April, 1873.

WHEREAS doubts have arisen as to the power and authority of the Sessions to fix the proportion which the several Towns and Parishes of the County shall bear of any Rate or Rates imposed and levied by the Sessions; and also as to the proper mode of assessing Rates and Taxes under the eleventh Section of said Chapter; and whereas it is desirable otherwise to amend the said Chapter;—

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

1. Whenever, in accordance with Law, the Sessions of any County shall have occasion to impose or levy upon the County any rate or tax, they shall impose and levy the same upon the several Cities, Towns and Parishes thereof in due proportion, so far as can be ascertained or estimated by such Sessions, in such way and by such mode as the said Sessions may judge best, and with or without reference to the assessment lists, as to them may seem most fitted to attain this result, to the aggregate valuation of the real and personal estate and income situate in and held and enjoyed by the inhabitants of such Cities, Towns, and Parishes, and each of them respectively, and cause the same to be assessed and collected by Warrant issued to the Assessors of each City, Town and Parish in the County, as directed by said Chapter; but nothing herein provided shall be construed to affect or take away the right of appeal given by the third Section of said Chapter.

2. All rates levied and ordered by any Sessions may be included in one Warrant, or separate Warrants may be issued for any one or more rates, as the Sessions may direct; but whenever two or more rates shall be included in one Warrant, the amount of each rate, and the purpose for which it is ordered, shall be set forth therein.

3. All County, City, Town or Parish Rates and Taxes shall be assessed and raised in the following manner, except

as may otherwise be directed by any law specially applicable to any County, City, Town or Parish, that is to say: of the whole amount ordered, one-eighth by an equal poll-tax upon all male inhabitants (twenty one years of age and upwards, and not in indigent circumstances), of the City, Town or Parish rated; and the remaining seven-eighths by a tax in equal proportion upon the personal estate and the income (not derived from real or personal estate), of all the inhabitants thereof, and upon all the real estate situate, lying and being in the City, Town or Parish rated.

4. The estate of deceased persons, or of minors, and the separate property of married women, or property held in trust, may be assessed in the name or names of executors, administrators, guardians, husbands, trustees, agents, or other person or persons ostensibly exercising control over or receiving the benefit of such property, but under such description as shall be sufficient to distinguish between such assessments and that upon the person or persons assessed in respect of property held in his or their own right; and where there shall exist undivided interests in real estate, the whole estate may be assessed in the name or names of those owners known to the Assessors, or appearing last upon the Registry of Deeds; but any owner or owners of individual interest may, if assessed upon the whole, have recourse at law against any owner or owners not assessed according to his or their interest.

5. Property belonging to a Corporation may be rated in the name of such Corporation, or, as heretofore, in the name of the President, Agent or Manager of such Corporation; that belonging to a Firm, any member whereof shall not reside in the Parish, in the name of such Firm; and that belonging to the estate of a deceased person, in the name of the administrators, executors, trustee or other person having or exercising control over any part of the estate assessed; and such Rates, in the case of a Corporation, shall be payable by and recoverable from the President, Agent, or Manager for the time being of such Corporation; in the case of a Firm so assessed, from any member of the Firm; and in the case of an estate so assessed, from the administrators, executors, trustee or other person having or exercising any control over any part of the estate of the deceased person whose estate may be so assessed; and any person so paying may recover from such Corporation, Firm, or Estate, as the case may be, any assessment he may have been required to pay for such Corporation, Firm, or Estate.

6. No person, by reason of his being assessed as President, Agent or Manager of any Corporation, or as administrator, executor, trustee or other person having or exercising any control over any part of the estate of a deceased person, under the provisions aforesaid, shall be placed by the Revisors on the list of qualified electors to vote for Members of the General Assembly; but nothing in this Section shall prevent such persons, when assessed in their own right, nor the individual members of such Firms, nor the parties beneficially interested in such estate, and severally possessing the requisite qualification, from having their names respectively placed on such list.

7. Real and personal estate for the purpose of assessment shall be rated at one-fifth of the actual value thereof, as nearly as the same can be ascertained.

8. The assessment list shall be made up as provided by Section thirteen of said Chapter, and the whole of the amounts assessed under one or more warrants may be added