

together and entered on such list in three columns; the first column showing the aggregate poll tax; the second the aggregate property and income tax; and the third the total of these two columns.

9. The fifth Section and the eleventh Section of the said Chapter 53 are hereby repealed, but all other provisions of the said Chapter, or any Act in addition to or amendment thereof, not repugnant hereto, are to be observed and taken together with this Act.

10. Whenever by any Law or Act of this Province it shall be directed that any rate or tax shall be levied or assessed in the same manner as other County, Town or Parish Rates and Taxes, such rate or tax shall be levied and assessed in the manner provided by this Act and the said Chapter, of which it is an amendment, taken together, except where it may be by any Act otherwise specially provided.

11. No rule *nisi* for a *certiorari* to remove any County, City, Town, District, or other rate, or any proceeding touching any such rate, shall be granted, unless application for the same be made to a Judge, or the Court, within one calendar month next after the party assessed has had notice of such rate by being personally served therewith, or by such notice thereof as the law relating to such rate may require, nor until the party assessed and so applying for such rule *nisi* shall enter into a bond with one surety to the County Treasurer, Secretary-Treasurer, City or Town Treasurer, as the case may be, as the Judge or Court may direct, in the sum of two hundred dollars, conditioned to prosecute the said *certiorari*, and to pay all such costs (if any) as the Court may award or direct to be paid in that behalf, such bond to be approved of by such Judge or Court on such application for a rule *nisi*, and such bond to be filed with the Clerk of the Crown in the Supreme Court.

12. No such rate, or any proceeding touching any such rate, shall in any case be quashed for defect either in form or substance, unless and only in the event of the Court being unable to give the relief, or make the order or orders hereinafter mentioned.

13. On any rule *nisi* being granted for a *certiorari* to bring up any rate, or any proceeding touching any such rate, with a view to the quashing of the same, the Court shall have and exercise the following powers in reference thereto:—

First—If the rate be defective for the want of any proper notice, or for the want of the taking of the proper proceedings for the purpose of making the assessment, or for the want of the adoption of the correct principle in the apportionment of the assessment, or for the want of the taking any other proper step in the making of such assessment, the Court shall not quash such rate; but if any prejudice or injury be shown to have been occasioned to the applicant thereby, the said Court may either itself give relief to the applicant, or by order direct the Assessors or other proper parties to do so, specifying how and in what manner, and to what extent or otherwise such relief is to be given, and may direct such revision of the assessment upon such applicant, as shall appear to them just and equitable.

Second—If the Warrant or order for assessment has directed an amount to be assessed that by law cannot be assessed for, or has directed a larger amount to be assessed for a particular purpose than ought to have been assessed for such purpose, the Court shall not quash such assessment, but shall give relief to the party applicant, by making an

order requiring the Assessors of Rates, or other proper parties, to correct the assessment list so far as such applicant is concerned, and to make his assessment what it ought to have been had only the legal or proper amount or amounts been assessed for in the original making up of the assessment.

Third—The Court shall have and exercise in every and all cases the full power, by order, to direct the Assessors, or other proper parties, to do such act, matter and thing in regard to any assessment, and to the rectification thereof, or of any part thereof, as shall appear to them just and equitable.

14. Upon the service of a rule *nisi* for a *certiorari* to remove any rate, it shall be the duty of the Assessors, or other persons assessing or apportioning the rate, to apply to the City or Town Clerk, in case of a City or Town rate, or to the Clerk of the Peace or Secretary Treasurer, in case of a County, Parish, or District rate, as the case may be, for advice and direction respecting the same; and if such City or Town Clerk, Clerk of the Peace or Secretary Treasurer, as the case may be, shall advise that, in his opinion, such assessment is illegal and cannot be enforced, the said Assessors, or other persons assessing or apportioning such rate, shall notify the applicant for the *certiorari* that they have been so advised, and that they are prepared to correct such assessment so far as it relates to such applicant or applicants, and to make his or their assessments what they ought to have been, had only the legal or proper amount or amounts been assessed for in the original making up of the assessment, and the said assessment shall be corrected accordingly, and upon such correction being made, all further proceedings under the said rule shall cease, and be of no force or effect.

15. After an assessment for any purpose whatever has been ordered, and it has been discovered by the Assessors of Rates, or the Apportioner of Rates, that the amount or some of the amounts ordered to be assessed for or apportioned are not authorized by law, or are in excess of the amount authorized by law to be assessed for the particular purpose, it shall be lawful for the Assessors or Apportioner or Apportioners, with the written authority of the Clerk of the Peace, Secretary-Treasurer, Town or City Clerk, as the case may be, to omit from the assessment any sum or sums which the said Clerk of the Peace, Secretary-Treasurer, Town or City Clerk, as the case may be, may by his written authority direct to be omitted, and then proceed to assess or apportion the amount or amounts ordered, less the sum so omitted; and every assessment so made up shall be legal and valid, unless it still be in excess of the amount that can be legally assessed or apportioned, and in the latter case the Court shall have all the powers hereinbefore given to them to make orders and give directions in reference thereto.

16. The power given in the last preceding Section to the Assessors of Rates, or Apportioner or Apportioners, may be exercised by them after the assessment has been made up and apportioned by them; and all such corrections may be made in the assessment books or lists as may be necessary to effectuate that purpose.

17. The Assessors of Rates, or other proper parties, shall obey all such directions as may be contained and set forth in any order or orders that may be made by the Supreme Court under the authority of this Act, and disobedience to any such order or orders, or the directions therein contained, shall be punishable by attachment.

18. On discharging any rule for *certiorari* to remove any