

3. Immediately after the passing of this Act, the City Treasurer of the said City shall give public notice, by hand-bills posted in the said City, that the said Assessment has been ratified and confirmed by Act of Assembly, and requiring all persons rated or assessed in the said Assessment to pay to him within ten days from the date of the said notice the several amounts assessed against them respectively; and after the expiration of the said ten days, the said City Treasurer may forthwith proceed, by the issuing of Executions, to enforce the payment of the said Assessment.

4. The City Council of the said City may, notwithstanding any thing contained in this Act, alter or amend the Assessment of any individual assessed in the said Assessment of the said City for the said year one thousand eight hundred and seventy two, or grant such relief as to them may seem right, upon special appeal made to them for that purpose, as the justice or expediency of the case may seem to require.

#### CAP. V.

An Act relating to the Assessment of Rates and Taxes within the Town of Portland.

Sec.	Sec.
1 Assessments for 1871 and 1872 declared valid.	6 Relief from imprisonment.
2 Treasurer may enforce payment.	7 Certain Orders of Town Council confirmed.
3 Contents of notice.	8 On sale of real estate of non-residents, disposal of overplus.
4 Manner of assessing for Schools.	9 Sheriff's fees.
5 Appeal.	

Passed 25th March, 1873.

WHEREAS owing to the late period of the year at which the Act of Assembly passed in the thirty fourth year of the Reign of Her present Majesty, Chapter eleven, intituled "An Act to incorporate the Town of Portland," was so passed and enacted, certain doubts have arisen as to the Assessments levied within the said Town during the said year; and whereas certain doubts have also arisen as to the several Assessments levied in the said Town in the next succeeding year; and whereas the said Assessments were made and levied in good faith for the support and maintenance of the public works carried on, and local or municipal departments existing within the said Town, and such doubts have arisen as to matter of form and detail only; and many of the ratepayers having without question paid the amounts severally assessed against them in respect thereof, it is right and just that others who may not have so paid, should be required and compelled so to do;—

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

1. The several Assessments made up and levied by the Assessors of Rates and Taxes appointed by the Town Council of Portland aforesaid, in and for the year of our Lord one thousand eight hundred and seventy one, and the year of our Lord one thousand eight hundred and seventy two, as the same are now stated and contained in the several Assessment Books made up and filed with the Treasurer of the said Town of Portland, and whether the same shall be for Town or County purposes, or for County or District School Rates, or for any other purposes whatsoever, shall be and the same are hereby made valid, and absolutely ratified and confirmed.

2. No further or additional notice of the nature and amount of such assessment or any part thereof, shall be required to be given after the passing of this Act, but such notice may at any time be given by the Treasurer of the said Town, pursuant to the forty third Section of the said recited Act, and every such notice shall be given, served or published as

provided by the said recited Act; and if any person assessed for Rates and Taxes as aforesaid, shall neglect or refuse to pay into the office of the said Treasurer the amount assessed upon him, or any part thereof, within ten days after the passing of this Act or of such notice, execution may be issued and enforced in respect thereof, pursuant to the terms of the said recited Act.

3. It shall in all cases be considered sufficient notice of the nature and amount of the Rates and Taxes assessed upon any ratepayer in the said assessments or in any future assessment or assessments to be hereafter levied, if such notice shall state the amounts so assessed as Taxes for Town purposes, as Taxes for County purposes, and as Taxes for School purposes, respectively.

4. Whereas, by the provisions of "The Common Schools Act 1871," the County Assessment in aid of Schools, and the balance of the District School Assessment, after a poll rate of one dollar shall have been assessed therefor, are directed to be levied as other County Rates or City Taxes; and whereas by the said Act passed in the thirty fourth year of the Reign of Her present Majesty, intituled *An Act to incorporate the Town of Portland*, it is provided, in lieu of any fixed poll rate, that one-tenth of the taxes levied within the said Town shall be levied and assessed by a poll rate upon certain of the inhabitants thereof; and it is considered inexpedient that a double poll rate should be levied in the said Town;—Be it enacted, that the said County Assessment in aid of Schools, and the said balance of the District School Assessment, after the poll rate of one dollar shall have been assessed, shall from henceforth be brought together and assessed and levied in the said Town in like manner as nine-tenths of the Taxes for Town and County purposes, assessed and levied within the said Town, are directed and required to be assessed or levied by the said Act, intituled *An Act to incorporate the Town of Portland*, upon the value of all real estate situate in the said Town, and upon the personal estate and annual income of the inhabitants thereof, and capital stock or income of Joint Stock Companies or Corporations; and no part of such County School rate or balance of District School rate as aforesaid, shall be levied by any poll rate upon the inhabitants of the said Town.

5. It shall be lawful for any person who may think himself aggrieved by any of the said Assessments, to appeal to the Town Council, and every such appeal may be heard and determined by the Council upon petition and statement under oath, notwithstanding that the said appeal shall not have been first made to the Assessors, or the said petition filed within thirty days after the announcement of the Assessment; and if any amount shall be varied upon appeal, the amount thereof as so determined may immediately after the decision of such appeal, be levied and recovered in like manner as if the same had been originally assessed.

6. It shall be lawful for the Treasurer of the said Town, acting in conjunction with any two members of the Assessment Committee of the Town Council, to relieve from further imprisonment any person actually confined in the common jail of the City and County of Saint John for non-payment of Rates or Taxes levied in the said Town, upon its appearing to them that such person is entirely unable to pay the same; and the keeper of the said jail shall discharge any such person from custody, after receiving authority in writing from such Treasurer and members of the Assessment Committee so to do.