

upon Assessors elected under the provisions of any Act or Acts in force relating in any way to the assessment of rates and taxes in the said City of Fredericton.

4. The said principal and assistant Assessors shall respectively receive such salary or compensation for their services as the City Council may from time to time determine.

5. Any person appointed principal or assistant Assessor who shall neglect to take and subscribe the oath in the second section of this Act prescribed for the space of five days after notice of his appointment, shall be deemed to have refused to serve in the said office, and for such refusal shall forfeit and pay the sum of twenty dollars; and any person expressly refusing to accept and serve in the said office, by notice in writing to the Mayor or City Clerk, shall forfeit and pay a like sum of twenty dollars; and in either of the said cases the City Council shall at once proceed to appoint another instead of the person so refusing.

6. The said principal and assistant Assessors when acting together shall be called the Board of Assessors of the City of Fredericton; the principal Assessor shall be the Chairman of the said Board, and as such shall keep a record of the proceedings and orders of the said Board, and carry the same into effect, and at all times whensoever necessary he shall sign on behalf of the said Board as Chairman thereof.

7. The said principal Assessor shall by himself alone have power to do and perform all acts and duties requisite or necessary to be done and performed in relation to the assessing and levying of rates in the said City, unless and except when it is especially provided that such acts or duties shall be done or performed by the Board of Assessors, or when the performance of such duties by him alone would be repugnant to the general scope and meaning of this Act; the assistant Assessors being appointed, and the meetings of the Board of Assessors being provided by this Act for the purpose of advising with the principal Assessor, reviewing his individual acts, and determining appeals: the term Assessors in this Act shall mean either the principal Assessor alone, or the Board of Assessors acting within the scope of their respective authorities as intended by this section.

8. The said Board of Assessors shall hold regular monthly meetings, on the first Monday in every month, at such place in the said City as shall from time to time be provided for them, or appointed by the City Council, and the said Assessors, principal and assistants, shall themselves observe and attend at the time and place of such regular meeting without any notice; the principal Assessor shall have power, at any time that he may think necessary or proper, to call a special meeting of the Board of Assessors; the Board of Assessors, at any regular or special meeting, shall have the power to adjourn from day to day, or from any one day to any other day, so long as their business may require.

9. The City Clerk of the said City shall be the legal adviser of the said principal Assessor, and also of the Board of Assessors; and it shall be the duty of each and all of the Assessors diligently to enquire, and by every lawful means to inform himself of the proprietors and incomes liable to be assessed within the City under the provisions of any Act or Acts of Assembly relating to assessment within the City of Fredericton.

10. When and so soon as the said principal and assistant Assessors shall be appointed under the provisions of this Act, and have respectively taken and subscribed the oath herein-

before required, the five Assessors elected in and for the said City in January last shall go out of office, and shall cease and discontinue to be Assessors, and shall immediately hand over to the Board of Assessors, to be appointed hereunder, all books, statements, writings and papers relating to their proceedings in office in their possession; and the said Board of Assessors shall take up and continue the work of the five elected Assessors to completion, under and according to the terms of this Act; and all the lawful acts and proceedings of the said five elected Assessors, heretofore done and performed by them, shall be valid and effectual, and have relation to the performance of the acts, duties and proceedings of the Board of Assessors appointed by this Act.

11. The term "Assessors" in any and every law now in force relating to the assessing, levying or collecting rates and taxes in the City of Fredericton, shall be taken and construed to apply in all cases to the Board of Assessors appointed by the City Council under this Act, except where the same is inconsistent with and repugnant thereto.

12. That notwithstanding any thing contained in any law now in force relating to the assessing, levying and collecting rates and taxes in the City of Fredericton, any person liable to be rated and assessed may before the fifteenth day of May next, if he think fit so to do, give to the said principal Assessor a statement under oath before the Mayor or said principal Assessor, or City Clerk, of his real and personal estate and income, in the form prescribed by any law now in force relating to rates and taxes in the City of Fredericton.

13. Every person or body corporate liable to be assessed, or his or their agent, shall, on or before the fifteenth day of May next, furnish the said principal Assessor 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 sworn and subscribed to, as hereinbefore provided, by the person or agent making the same.

14. That notwithstanding any assessment may have been proceeded with or any proceedings taken therein by the five Assessors elected in January last, the Assessors appointed under and by virtue of this Act, may review, alter, revise, amend or make a new assessment or apportionment of the property of the inhabitants of the City, or non-residents thereof having property therein, and the income of the said inhabitants derived from any trade, profession or calling within the Province, but not from real or personal property, and shall file with the City Clerk a roll or list of such assessment, to be prepared in such form as the City Council may determine.

15. The whole amount ordered by the City Council of Fredericton to be assessed for this year, shall be assessed, levied and collected as follows:—The amount of one dollar per head as a poll tax under the "Common Schools Act 1871," and one dollar per head as a poll tax under the Act authorizing aid to the Fredericton Railway Company; one-twentieth part of the whole of the said amount ordered to be assessed, by an equal and uniform poll rate upon all male inhabitants of the said City being twenty one years of age and upwards; and the residue of the said amount they shall assess by a just and proportionate rate upon the real and personal estate liable to be assessed at twenty per cent. of its appraised value, and upon incomes upon their full value.

16. So much or such parts of any law now in force relating to the levying, assessing and collecting of any rates and taxes in the City of Fredericton, as are inconsistent with or