



BY AUTHORITY.

ANNO TRICESIMO SEPTIMO VICTORIÆ REGINÆ.

CAP. IV.

An Act to consolidate and amend the Laws relating to the Levying, Assessing and Collecting the Rates and Taxes in the City of Fredericton.

*Passed 31st March, 1874.*

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

1. This Act may for all purposes be cited as “The City of Fredericton Assessment Act of 1874.”

2. The term “City Taxes” in this Act shall be construed to mean all such rates and assessments as shall be imposed by the City Council upon the City or any District thereof by virtue of this Act, or any other Act or Acts of Assembly passed or to be passed.

3. The term “Real Estate” in this Act shall be deemed to signify lands and buildings or erections upon lands, and any term or terms of years or present beneficial and productive interest in land; and the term “Personal Estate” shall be deemed to signify all goods, chattels, money, capital, and effects, and any share or interest therein; and all good debts, whether due upon account or upon any contract, promissory note or bond and mortgage; and all public stocks and securities, and any share or interest therein not being stock in any joint stock Company or Corporation.

4. The City Council of the City of Fredericton shall have power on or before the first day of April in each year to determine and direct what sum of money shall be raised and levied in the City of Fredericton for the following purposes:—

For making, repairing, altering and improving the Streets, Squares, Bridges and Highways.

For the support of the Poor.

For Lighting the Streets.

For the Administration of Justice.

For the maintenance of the Fire Department, including the erection and keeping in repair a sufficient number of Water Tanks.

For repairing, altering and improving any specified public work or public works generally.

For the government and contingent expenses of the City.

For the preservation of public health and support and necessary expense of the Board of Health in the City, and for sanitary purposes generally.

5. Separate and detailed estimates shall be made up by the City Council of the said City of the amount of money required for the above, or any other object for which they may be authorized to levy an annual assessment, and approved of previous to their ordering any such assessment.

6. The City Council of the said City shall immediately after the passing of this Act, and annually thereafter in the month of February in every year, appoint three Assessors of Rates and Taxes in the said City, one of whom shall be appointed and called Principal Assessor, and the other two shall be called Assistant Assessors, and may at their discretion remove any of them from office and fill any vacancy that

may occur during the year in such Board by death, removal or otherwise.

7. The said Principal and Assistant Assessors shall, before entering upon the duties of their office, severally take and subscribe the following oath before the Mayor of the said City, or in his absence before the City Clerk:—

I, A. B., do swear that I will diligently, faithfully and impartially discharge the duties of the office of Principal (or Assistant) Assessor for the City of Fredericton, to which I have been appointed by the City Council during the current year, or so long as I shall hold the said office, that I shall diligently inquire, and to the best of my skill, knowledge, judgment, and information, well and truly assess the properties and incomes within the said City as the Law shall direct, neither underrating or overrating the same in any case; that I will honestly and without partiality rate and apportion all sums of money by the City Council ordered to be assessed upon the said City, imposing neither greater nor less taxation upon any individual than he ought proportionately to bear; that I will fairly and equitably determine all appeals made to me or to the Board of Assessors, affirming that which is just, and altering and amending only when justice may require it, and I will otherwise perform all the duties appertaining to the said office to the best of my ability, So help me God.

8. The said Principal and Assistant Assessors shall severally receive such salary or compensation for their services as the City Council may from time to time determine.

9. Any person appointed Principal or Assistant Assessor who shall neglect to take and subscribe the oath in the seventh 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.

10. 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 may carry the same into effect and at all times whensoever necessary he shall sign on behalf of the said Board as Chairman thereof.

11. The said Principal Assessor shall by himself alone have power to do and perform all acts and duties provided in this Act to be done and performed in relation to the assessing and levying of rates in the said City, unless and except when it is specially 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 purposes 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.

12. The said Board of Assessors shall hold regular monthly meetings on the first Monday in every month, at such place