

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.

13. The City Clerk of the said City shall be the legal adviser of the said Principal Assessor, and also of the said Board of Assessors.

14. The Principal Assessor immediately after being sworn into office as hereinbefore provided, shall give public notice thereof in all of the newspapers printed in the City of Fredericton; and any person liable to be assessed in the City may within thirty days after the publication of such notice give to the said Principal Assessor a statement in writing under oath, before the Mayor or the said Principal Assessor or the City Clerk, of his property and income, according to the form in the Schedule to this Act provided.

15. It shall be the duty of each and all of the said Assessors diligently to inquire and by every lawful means to inform himself of the properties and incomes liable to be assessed within the City under the provisions of this Act.

16. The Assessors shall have liberty to search the Office of the Registrar of Deeds for the County of York to ascertain the amount of property owned by any person liable to assessment, and the Registrar shall receive for all searches from the Assessors connected with any one individual's property, in any one year, the sum of twenty cents and no more, which sum so paid by the Assessors shall be allowed and repaid them in addition to any other allowance.

17. When any person liable to be rated in the said City shall make the statement in the fourteenth section of this Act mentioned in due form of Law, and the Assessors think the same is not sufficiently full, then it shall be lawful for the Chairman of the Board of Assessors to furnish such person in writing with any question or questions he may think necessary touching the property or income of such person, and if any such person claims exemption from taxation of any portion of his property or income, with any question or questions touching the grounds upon which he claims such exemption; and if such person decline or refuse to answer any such questions under oath within ten days after receiving the same, the Assessors shall not be bound by the original statement, but may assess such person according to the best of their knowledge and judgment, but should such questions be answered, then as to all matters of fact therein they shall be conclusive upon the Assessors, and the statement itself shall also as to matters of fact be conclusive upon the Assessors, unless any question or questions be propounded as aforesaid by the Chairman of the Assessors and be not answered, and if any person think himself aggrieved he may appeal in the usual way as hereinafter provided.

18. No sum of money shall be levied or assessed upon the City of Fredericton without the order or warrant of the City Council of the said City, and whenever the said City Council shall order or direct the levying and assessing of any sum of money, a warrant therefor, stating the amount to be raised and the object, shall be issued under the hand of the Mayor

or Chairman of the Meeting ordering such warrant, and the Corporate Seal, directed to the Board of Assessors of the City of Fredericton, and shall be delivered by the City Clerk to the Principal Assessor.

19. The Assessors on receiving any order for assessment (provided the thirty days mentioned in the fourteenth section of this Act have expired) shall immediately appraise the real and personal estate of the inhabitants of the City and of non-residents having property therein; and all persons and bodies corporate, and companies liable to be assessed, and the income of the said inhabitants derived from any labor, trade, business, profession, office or occupation whatever within the Province, or from any pension or annuity, but not from real or personal property.

20. In appraising the real and personal estate of the inhabitants of the City and of non-residents having property therein, the same shall be appraised at the true and marketable value thereof, deduction being made from personal estate in case of residents, but not in case of non-residents, of the amount of their just debts. In appraising incomes, except as hereinafter stated, the true and actual profit, emoluments, and earnings of the labor, business, industry, enterprise or other income of the person to be assessed, shall be estimated without any deduction whatever for the individual, personal or family expenses of the person. The incomes of persons engaged in the business of merchants or in manufacturing, who use their personal estate or a portion thereof in the production of such incomes, shall be appraised by valuing the labour or industry of each such person at what would be the probable ordinary salary payable to any competent foreman or manager taking the place of such person and discharging his duties of management.

21. All incomes of three hundred dollars or less, and the first three hundred dollars of all incomes exceeding that amount (except incomes of non-residents, persons or corporations doing business in the City not paying Poll tax) shall be exempt from taxation.

22. When any amount is ordered by the City Council to be assessed and a warrant of assessment shall be issued therefor, the Assessors, after deducting the amount to be realized by the assessment of two dollars per head as poll taxes under "The Common Schools Act 1871," and the Act authorizing aid to the Fredericton Railway Company, shall levy and assess one fifth part of the balance of said amount by an equal and uniform poll rate upon the male inhabitants of the said City, 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 at their full value, less the three hundred dollars in each case hereinbefore exempted from taxation.

23. The Assessors shall prepare and keep a book, to be called a Property Book, with alphabetical index, in which they shall enter from time to time the names of all persons liable to assessment upon real estate in the said City, with the particulars of the real estate owned by each such person, shewing the situation and the appraised value thereof, and shall from time to time alter and amend any entry therein to meet any exchange of ownership or alteration in value of any such real estate, and the said Assessors shall allow any ratepayer of the said City to examine any entry in the said book on payment of a fee of ten cents for every entry ex-