

rating separate and distinct from any assessment on such parties in respect of property held in their own right.

48. All Joint Stock Companies or Corporations shall be assessed under this Act in like manner as individuals, except otherwise provided; and for the purpose of any assessment against Corporations or joint stock Companies, the President or any Agent or Manager of such joint stock Company or Corporation, or the sub-agent within the City of any such Agent or Manager, shall be deemed to be the owner of the real and personal estate, capital stock and assets of such Company or Corporation, and shall be dealt with and may be proceeded against accordingly; and such President, Agent, Manager or sub-agent shall, in regard to the real and personal estate, income or other thing of such Company or Corporation, be assessed separately and distinctly from any other assessment to which he may be liable, and he may charge against and recover from such Company or Corporation the amount of any assessment which he may be required to pay on account of such Company or Corporation under the provisions of this Act.

49. Without limiting the meaning of the term inhabitant, for the purpose of assessment any person carrying on any business, or having any office or place of business, or any occupation, employment or profession within the City of Fredericton, not, however, to include non-residents being members of the Executive Government of the Province, or non-residents employed in the said City in Government or County offices, whose duties are necessarily performed in Fredericton, shall be deemed an inhabitant thereof, and the principal office or place of carrying on the business and operations of any Company or Corporation within the said City, shall be deemed to be the place of inhabitancy of such Company or Corporation, and of the President, Agent or Manager thereof; provided, that no such person or corporation shall be liable to assessment on any personal estate or income, unless the said income shall be derived from such business, occupation or employment or profession, or the said personal estate held in connection therewith. Provided, that where any person is liable to be assessed and is assessed in any any Parish in any County by reason of his carrying on business in such Parish, such person residing in Fredericton shall not be liable to be assessed under this Act in respect of the property in such Parish engaged in such business and so assessed, if the said person shall before the Assessment Roll is signed as hereinbefore directed, prove to the satisfaction of the Assessors that he has been so assessed in such Parish during the year in which the assessment in Fredericton is made up.

50. The agent, manager, or the sub-agent of any agent of any joint stock company or corporation established abroad or out of the limits of this Province, or anywhere within the Province, but not within the City, or of any person or persons, whether incorporated or not, doing business abroad or out of the limits of this Province, or anywhere within the Province, but not within the City, who shall carry on business within the City of Fredericton, or who shall have an office or place of business in the said City for any such company, corporation, agent, person or persons, shall be rated and assessed in like manner as any inhabitant, except otherwise provided, upon the income received as aforesaid by him as such agent, manager or sub-agent, provided such income is not derived from real estate; and for the purpose of en-

abling the Assessors to rate such company or corporation, person or persons, with accuracy, the said agent, manager or sub-agent shall, if required in writing by the Assessors so to do, according to the form in the Schedule to this Act, furnish to them a true and correct statement in writing, under oath, setting forth the whole amount of annual income received for such company or corporation, person or persons, within the City of Fredericton, and the amount of real and personal estate held for such company or corporation, person or persons, in the said City, or in connection with the business done therein, and in the event of the neglect or refusal on the part of such agent, manager or sub-agent to furnish the required information to the Assessors within ten days after such application therefor, the Assessors shall rate and assess the said agent, manager or sub-agent according to the best of their judgment, and there shall be no appeal from such rate or assessment; but this section shall not be deemed to make the demand of a statement necessary to authorize an assessment. For the purposes of this section the agent, manager or sub-agent shall be deemed the owner of such income and property, and shall be dealt with accordingly; but he may recover from the company or corporation, person or persons he represents, any assessment he may be called upon to pay on such income as aforesaid; such assessment shall be made separately and distinctly from any other assessment to which such agent, sub-agent or manager shall be liable.

51. The income of any joint stock company or corporation mentioned in the last preceding section, being an Insurance Company, shall be appraised at twelve and one half per cent. of the premiums and moneys received for such company by any such agent, sub-agent or manager.

52. No assessment shall be deemed illegal although the aggregate amount thereof may exceed the amount ordered to be raised, if such excess do not amount to more than ten per cent.

53. If property belonging to one person shall be assessed against another person, or if the name of any person liable to be assessed shall have been omitted in the Assessment List, or if any error shall occur in the appraisement, addition, extension or apportionment of any part of the said list, the Assessors may correct such errors and supply such omissions at any time before another assessment is made for a similar purpose; and for the purposes of such corrections, amendments, and additions, or any other amendments that may become necessary, the Assessment Roll in the hands of the City Treasurer shall be subject to the control of the said Assessors.

54. The City Treasurer shall on payment of any City taxes, give to the person paying the same a receipt therefor in the form in the Schedule to this Act prescribed; and in case such person shall be a defaulter for any previous year's taxes, the City Treasurer shall stamp or write across the face of such receipts the word "Defaulter" as evidence that such person is in arrear for other City taxes, and by reason thereof disqualified from voting at Civic Elections on such receipt; but if such taxes for previous years shall be at any time thereafter paid, the said Treasurer shall give a like receipt without the word "Defaulter" being stamped or written thereon, dating such last mentioned receipt of the date when he ceased to be a defaulter.

55. When the assessment of any person shall require