

the hands of the County Treasurer for the purposes of this Act.

5. The moneys to be assessed as aforesaid shall from time to time be applied, after discharging the yearly interest due on the said principal sums mentioned in the said Debentures, in due order according to the number, beginning with number one; and said County Treasurer shall, when and so often as he may be directed by the said General Sessions of the Peace, give one month's public notice by advertisement in one of the newspapers published in the County of Madawaska, or if there is no paper published in said County then in one published in the County of Carleton, for calling in such and so many of the Debentures as the Justices are prepared to pay off, specifying the numbers in such advertisement, and the same by and under such orders as aforesaid shall pay off accordingly, and from and after the expiration of such notice the interest on such Debentures shall cease.

6. In no case shall such Debentures run or be for a longer period than five years from the date thereof.

7. The said County Treasurer shall be entitled to the sum of one dollar and fifty cents per centum for services on receiving and paying all the moneys ordered to be assessed by and under the provisions of this Act, and no more.

#### CAP. XLV.

An Act relating to the levying and assessing of Rates in the Town of Portland.

Sec.	Sec.
1 Notice in newspaper not necessary to non-resident ratepayer; proviso.	4 Where ratepayer shall pay poll tax.
2 If notice be published, ratepayer to pay expense of publication.	5 What rates may be included under head 'Taxes for Town purposes,' and 'Taxes for County purposes'; proviso.
3 Costs payable to constable collecting rates under execution.	

Passed 8th April, 1874.

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

1. It shall in no case be necessary, before an execution for taxes may issue against any person not residing in the Town of Portland, but who shall have been assessed for rates and taxes within the said Town, that a notice be given in a public newspaper, as required by Section one hundred and forty three of an Act made and passed in the thirty fourth year of Her present Majesty's Reign, intituled *An Act to incorporate the Town of Portland*, provided that a notice be first served upon him in the same manner as is provided in the said Section, in the case of persons residing within the said Town of Portland and assessed therein.

2. In case no such notice be served on such non-resident and notice be published as required by the said Section one hundred and forty three, it shall be lawful for the Treasurer or Receiver of Taxes for the said Town to add the cost of publishing such notice to the amount of taxes assessed upon such person, who shall be liable to pay such cost of publication; and if an execution for such taxes shall issue, the cost of such publication shall be included therein as and form a part of the costs of execution and levying, and shall as such be recoverable under such execution.

3. It shall be lawful for the policeman or constable executing any execution for rates and taxes issued by the Receiver of Taxes for the said Town, in addition to the fees mentioned in Section one hundred and forty five of the said recited Act, to levy under such execution a sum sufficient to cover the actual costs and expenses of securing and taking care of the property levied upon, and of advertising the same for sale,

and to retain to himself out of the proceeds of any sale of such property the amount of such cost and expenses.

4. No person actually residing in the Town of Portland at the time the annual assessment therefor shall be made up, shall, by reason of his doing business elsewhere, or by any other reason, be liable to be assessed on his poll elsewhere than in the said Town, or liable to pay a poll tax elsewhere than in the said Town; and no person who does not actually reside in the Town of Portland at such time shall be liable to pay a poll tax in said Town, any thing in any Act to the contrary thereof notwithstanding.

5. After the passing of this Act it shall be sufficient if the Assessors of the said Town of Portland, in making up the Assessment Book, shall include in one entire sum in the column headed "Taxes for Town purposes," not only the rates included under that term, as provided by Section one hundred and twenty one of the said recited Act, but also all taxes imposed for School purposes, and levied under any warrant issued by the Town Council of the said Town; and include in one entire sum in the column headed "Taxes for County purposes," not only the rates included under that term, as provided by the said Section one hundred and twenty one, but also all taxes imposed for School purposes, and levied under any warrant from the General Sessions or Clerk of the Peace; provided however, that nothing herein shall be construed so as to alter in any way the proportions in which taxes for School purposes with the said Town are now by law imposed upon individuals, or their property or income; and all notices to be served on any person assessed within the said Town, of the nature and amount of his rates and taxes, shall be held and deemed sufficient if they shew the respective amounts assessed upon such persons, as "Taxes for Town purposes," "Taxes for County purposes," and "Total Taxes."

6. That sub-section two of Section one hundred and twenty nine of "An Act to incorporate the Town of Portland," be and the same is hereby amended, by adding thereto as a part of the said sub-section the words following—"Provided always, that all churches, chapels and other places of public worship situate in the said Town of Portland, shall be exempt and the same are hereby declared to be exempted from taxation;" nothing in this Section however shall be construed so as to exempt any such church, chapel or other place of public worship from any tax or assessment already imposed.

#### CAP. XLVI.

An Act to repeal an Act intituled "An Act to enable the County of Victoria to grant aid to the New Brunswick Railway Company."

Passed 8th April, 1874.

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

That an Act made and passed in the thirty fourth year of the Reign of Her Majesty Queen Victoria, intituled *An Act to enable the County of Victoria to grant aid to the New Brunswick Railway Company*, be and the same is hereby repealed.

#### CAP. XLVII.

An Act to include certain Lands in the Parish of Saint Basil in the Parish of Madawaska, in the County of Madawaska.

Sec.	Sec.
1 Bounds of land given to Parish of Madawaska.	3 Act not to affect previous assessments.
2 Land to be taken to be a part of the Town of Edmundston.	