

ROYAL GAZETTE.

FREDERICTON, APRIL 13, 1831.

ALMS HOUSE AND WORK HOUSE.
Commissioner for next week.
CHARLES LEE, Esquire.

Saving's Bank.
TRUSTEES NEXT WEEK.
HENRY G. CLOPPER, ESQ.
JAMES TAYLOR, ESQ.
FREDERICK ELSON, ESQ.



By Authority.

(Continued from our last page.)

be as effectual to all intents and purposes, and have the same consequences, as if such allowance and order had been made by the same Court during the continuance thereof; and every such order shall subject the offender to be conveyed to the place or places, without the limits of this Province, therein mentioned, and to be liable to all the regulations and provisions of any Statute or Statutes of the Imperial Parliament relating to offenders transported to such place or places.

XXXII. And be it enacted, That whenever this or any other Act or Statute relating to any offence, whether punishable upon indictment or summary conviction, in describing or referring to the offence or the subject matter on or with respect to which it shall be committed, or the offender or the party affected or intended to be affected by the offence, hath used or shall use words importing the singular number or the masculine gender only, yet the Act or Statute shall be understood to include several matters as well as one matter, and several persons as well as one person, and females as well as males, and bodies corporate as well as individuals, unless it be otherwise specially provided, or there be something in the subject or context repugnant to such construction; and wherever any forfeiture or penalty is payable to a party aggrieved, it shall be payable to a body corporate in every case where such body shall be the party aggrieved.

XXXIII. And whereas it is expedient to prevent all doubts respecting the Civil rights of persons convicted of felonies not capital, who have undergone the punishment to which they were adjudged; Be it therefore enacted, That where any offender hath been or shall be convicted of any felony not punishable with Death, and hath endured or shall endure the punishment to which such offender hath been or shall be adjudged for the same, the punishment so endured hath and shall have the like effects and consequences as a pardon under the Great Seal as to the felony whereof the offender was so convicted: Provided always, that nothing herein contained, nor the enduring of such punishment, shall prevent or mitigate any punishment to which the offender might otherwise be lawfully sentenced or a subsequent conviction for any other felony.

XXXIV. And whereas there are certain misdemeanors which render the parties convicted thereof incompetent witnesses, and it is expedient to restore the competency of such parties after they have undergone their punishment; Be it therefore enacted, That where any offender hath been or shall be convicted of any such misdemeanor, (except perjury or subornation of perjury) and hath endured or shall endure the punishment to which such offender hath been or shall be adjudged for the same, such offender shall not, after the punishment so endured, be deemed to be by reason of such misdemeanor an incompetent witness in any court or proceeding, civil or criminal.

XXXV. And be it enacted, That this Act shall commence and take effect on the first day of October in the present year, except as to offences and other matters committed or done before or upon the last day of September, which shall be dealt with and punished as if this Act had not been passed.

An Act to regulate Assessments in this Province.

Passed 31st March 1831.
WHEREAS, by the Laws now in force for the Assessment of rates for public charges and expenses, the assessors in the several Towns or Parishes are authorized and empowered to apportion the sums to be levied upon the said Towns or Parishes respectively, among the Inhabitants thereof, in such manner as they in their discretion shall think just and reasonable: And whereas the exercise of such discretion has been productive of great dissimilarity in the mode of apportioning and assessing the rates throughout the Province, and has also created dissatisfaction in many instances, on account of the irregularity in the apportionment of such rates among the Inhabitants of the several Towns or Parishes:

I. Be it therefore enacted by the President, Council, and Assembly, That from and after the passing of this Act, all sums of money to be assessed and raised for any County, or Town or Parish charges and expenses, under or by virtue of any Act or Acts of the General Assembly for that purpose made or to be made, shall be assessed, levied and raised in manner following: that is to say, one eighth part of every such sum, together with the expenses of assessing and collecting the same, shall be apportioned by the assessors, among the male Inhabitants of the Town or Parish (not being paupers) of the age of twenty-one years and upwards, by an equal rate upon the poll of every such Inhabitant; and the remaining seven eighth parts of such sum and of the expenses as aforesaid, shall be assessed upon the real property, whether real or personal, within such Town or Parish, and upon incomes arising from any office, profession, trade or occupation of any Inhabitant within such Town or Parish, or of any salary or income payable out of funds in this Province which such Inhabitant may be in receipt of.

II. And in order more effectually and equally to apportion the remaining seven eighth parts of every such sum so to be assessed and raised, with the expenses as aforesaid, as nearly as may be according to the value of such property and the amount of such incomes; Be it further enacted, that all lands whether improved or unimproved, and all stocks on farms, and stocks of goods, wares and merchandizes of any merchant or trader, and all ships and

vessels, shall be valued at the discretion of the assessors, or the major part of them, according to the real value of the same at the time of making such assessment; and that in valuing any lands, all buildings, mills, edifices and improvements whatsoever which may enhance the value thereof, shall be taken into consideration, and upon the amount of the estimated value of all such property, the assessors shall charge at the rate of twenty pounds upon every hundred pounds of the same; and that the annual income or clear profit which may arise from any profession, trade or occupation, or otherwise as aforesaid, (farming and merchandizing excepted,) of any such Inhabitants respectively, shall be estimated and valued at the like discretion of the assessors, according to the best evidence and information which they can procure respecting the same, at such sum as they or the major part of them shall deem just and equitable, and shall be charged according to such estimate and valuation, and included with the amount of the rate per cent charged as aforesaid upon the value of the before mentioned enumerated property; the sum total of all which, to wit, of the rate charged upon the gross amount of the value of such property, and of the amount of the annual income as aforesaid, being the sum upon which the said remaining seven eighth parts of the amount so to be raised, together with the expenses as aforesaid, is to be assessed; the said assessment to be made by an equal distribution of the same among the persons so assessed, as near as may be according to the value of their respective properties, and the amount of the said incomes respectively: Provided always, that horses and neat cattle under two years of age, and sheep and hogs under six months old, shall not be liable to be rated: And provided also, that in case of non-residents employing agents or factors to transact business in the Province, the agents or factors of such person shall respectively be considered, for the purpose of assessment under this Act, as the owners of the stock in trade and property of such non-residents, and be rated for the same.

III. And be it further enacted, That the fees to the assessors and collectors respectively in the several Towns or Parishes, shall be regulated and established by the Justices of the Peace at their General Sessions before any assessment is made, as they shall from time to time see fit, so always as that the said assessors and collectors respectively, shall not receive for any sum not exceeding one hundred pounds at a greater rate than ten per cent, and when the sum to be assessed and collected exceeds that amount, they shall not receive a greater rate than seven and half per cent for the first hundred pounds, and six per cent for all above: Provided always, that no collector shall be allowed his per centage on any greater sum than he may have actually collected and paid in: And provided also, that no collector shall be entitled to his per centage until he has collected the whole sum mentioned in the precept, or settled his account to the satisfaction of the Sessions.

IV. And be it further enacted, That whenever any sum is to be raised by assessment as aforesaid upon any Town or Parish, the assessors of such Town or Parish having taken an account of all persons within the same who are to be rated by the poll, and made a valuation and estimate of all property, and of all incomes and profits herebefore made rateable and chargeable for the payment of the money so to be raised, shall meet at an appointed time and place to be agreed on, and at such meeting they or the major part of them shall make out a list, with columns therein, of such persons and rateable property and incomes, and adding to the sum so to be raised, the amount of the sum to be charged for fees to the said assessors and to the collectors of the said sum, to be calculated as herebefore provided, shall assess and distribute the same sum upon and among the said persons and property and income according to the regulations herebefore provided, and insert the same in the said list; which list shall be in the Form following: that is to say,

Assessment of the Town or Parish of _____ in the County of _____					
In pursuance of a Warrant of the General Sessions of the Peace for the said County to levy the sum of _____ for _____ Dated the _____ day of _____					
Names of Persons.	Poll Tax.	Real Estate.	Personal Income.	Amount of Property at 20 per cent.	Rate to be Taxed.
					Total Assessment.

And the said assessors or the major part of them shall subscribe the same, and with all convenient speed transmit a copy of the same to the Clerk of the Peace, to be filed in his Office; and in Towns or Parishes where there are two or more collectors of rates, the assessors or the major part of them shall sub-divide the said assessment into as many parts as there are collectors, and endorse on each (or if there shall be but one collector, endorse on the entire assessment) a precept under their hands in the form following: that is to say,

To S. B. one of the Collectors of Rates in the Town or Parish of _____, or to any other Collector of Rates in the said Town or Parish, (or if but one Collector, to the Collector of Rates in the Town or Parish of _____) You are hereby required forthwith to collect from the several Persons named in the annexed Assessment, the sums set against their Names respectively under the last column thereof, entitled "Total Assessment," amounting in the whole to the sum of _____, and to pay the same, when collected, into the Hands of _____, County Treasurer, (or

Overseer of the Poor, or otherwise as the case may be).

Given under our Hands the _____ day of _____ in the year of our Lord _____ V. And to the end that the purposes of this Act may be more effectually carried into execution; Be it further enacted, That before any valuation or estimate is made of any rateable property or income, the assessors or one of them are required to notify every person residing within the Town or Parish, whose property or income is so liable to be rated, either personally or by advertisement in writing posted up at three public places in such Town or Parish, to furnish such assessor or assessors, within twenty days after such notice is given, with a true account of his or her name and surname, and of his or her property or income so rateable, with the amount or value thereof, which shall be taken down in writing by such assessor or assessors; and in case any such person shall neglect or refuse, within twenty days next after such notification made as aforesaid, to give in to such assessor or assessors such amount and valuation of his or her property or income so made rateable, such person so neglecting or refusing shall be rated and assessed at the discretion of the said assessors, or the major part of them, according to the best of their judgment; and in case the said assessor shall have good cause to believe that any person who has given an account and valuation of his or her rateable property or income has not given in a just account of the same, or a true and just valuation thereof, such assessors may rate and assess such property or income according to the truth and justice of the case as it may appear to them; and every such person whose property or income is so rated and assessed over and above the amount and valuation so given in by him or her, thinking himself or herself over-rated, may appeal to the Justices at their next General Sessions of the Peace, who shall and may examine into the appeal, and if the same shall be supported to their satisfaction give such relief as they may think just, either by directing the sum over-rated, and paid to be repaid, or otherwise that such person shall be allowed in any future assessment of his or her property or income.

VI. And be it further enacted, That it shall be the duty of each and every of the Clerks of the Peace to transmit to the assessors of the respective Towns or Parishes the several warrants of Assessments granted from time to time by the Courts of General Sessions, within twenty days after issuing thereof, under the penalty of five pounds for each and every neglect; and that it shall also be the duty of the Assessors, within sixty days after the receiving of such warrant, to make their Assessments and precepts in manner herebefore required, and deliver the same to the several and respective collectors of rates, under the penalty of ten pounds for each and every neglect of any assessor; which penalties are hereby made recoverable before any one of His Majesty's Justices of the Peace in the County within which such assessment is made, to be levied by warrant of distress and sale of the goods and chattels of the delinquent, and paid to the County Treasurer for the use of such County.

VII. And be it further enacted, That it shall be the duty of the several collectors in the several Towns or Parishes to proceed with all convenient expedition, immediately after the receipt of any assessment and precept, to collect the amount thereby required to be collected, and to pay the same when collected into the hands of the person or persons to whom it is required to be paid; and also within four months from the receipt of the assessment and precept, to render an account, with vouchers, accompanied by the same assessment, into the Office of the Clerk of the Peace; and in case such collectors or any of them shall neglect or refuse to pay over the said sums by them collected, or to render such account or accounts, it shall and may be lawful for the Justices at their respective General Sessions, or the greater part of them then and there assembled, to commit such collector or collectors to the Common Gaol of the County, there to remain, without bail or mainprize, until he or they shall have made full payment of the sum or sums of money so collected by him or them; and all the accounts and vouchers of the said collectors shall, after having been passed by the said Justices at their respective General Sessions, be deposited with the Clerk of the Peace for the time being of each County respectively, who is hereby required to keep them among the records of such County, to be inspected from time to time by any of the said Justices for such County as occasion shall require, without fee or reward.

VIII. And whereas by the Act made and passed in the twenty-sixth year of the Reign of His Majesty King George the Third, intitled *An Act for the assessing, collecting and levying County Rates*, the Justices of the Peace in the several Counties, at their General Sessions, are authorized and empowered to apportion and distribute the sums of money to be raised from time to time for County charges, among the several Towns or Parishes within the respective Counties: And whereas for the want of sufficient means to enable them to ascertain the comparative wealth of the several Towns or Parishes, the County Rates cannot be equitably apportioned; Be it therefore enacted, that the Justices of the Peace in the several Counties shall and may at their General Sessions, or at any Special Sessions to be for that purpose holden, as soon as conveniently may be after the passing of this Act, have full power and authority to order and direct the assessors of the several Towns or Parishes within the respective Counties, forthwith to make a valuation and estimate of all the property and incomes or profits, and also a list of all persons within their respective towns or parishes herebefore made rateable and chargeable; and that the said assessors shall, within two months from the receipt of any such order, make such valuation and estimate of property and incomes and profits, and list of persons made rateable and chargeable as aforesaid, conforming strictly to the before mentioned regulations and provisions, and shall make out a schedule and a list thereof as near as may be after the form herebefore mentioned, and return the same into the Offices of the Clerks of the Peace of the Counties respectively.

IX. And be it further enacted, That if any assessor shall neglect to perform the duty required by the next preceding Section, he shall forfeit and pay the sum of ten pounds, to be recovered and applied in manner as provided in the sixth Section of this Act.

X. And be it further enacted, That the lists so made and returned into the Offices of the Clerks of the Peace shall be by them respectively entered in books to be for that purpose provided, and shall be, during the continuance of this Act, the guide to the said Justices of the said several Counties for dividing and apportioning any County Tax among the several Parishes in the said Counties respectively.

XI. And whereas it has been found inconvenient in many instances to have the office

of collector of rates united to that of constable; Be it therefore further enacted, that the said Justices of the Peace in the several Counties shall and may, at the time of making the annual appointment of the Town or Parish Officers, have power and authority to nominate and appoint one or more fit persons to be collectors of rates in the several Towns or Parishes within their respective Counties, distinct and separate from the said office of Constable, if they shall deem it expedient; which person or persons shall be styled Collector or Collectors of rates in the Town or Parish for which he or they shall be so nominated and appointed, and shall be obliged to take an oath of office in like manner as is required of any Constable, and be subject to the like Penalties for neglecting or refusing to take such oath within the time required of such Constable, to be recovered and applied to the same uses and purposes as penalties imposed on such Constables for refusing or neglecting to take such oath of office; and upon every vacancy happening by the death or removal from the Parish of any such Collector, or by means of the neglect or refusal of any person to take the oath of office within the time required, it shall and may be lawful for any two Justices of the Peace of the County to which the said Town or Parish shall belong to appoint another fit person to fill such vacancy, who shall be obliged to accept of such office and take the like oath within fourteen days after being notified of his appointment, subject to the like penalty for neglect or refusal, to be in like manner recovered and applied; Provided that the appointment of a Collector in the City of Saint John shall be and remain with the Mayor, Aldermen and Commonalty of the said City as already provided by an Act of the General Assembly of this Province.

XII. And be it further enacted, That if any person assessed as an inhabitant or resident within any Town or Parish shall refuse or neglect to pay his or her assessment by the space of ten days after demand of such assessment by the Collector, that then and in such case it shall and may be lawful for such Collector to sue for and recover the same in his own name, with costs of suit, if such assessment do not exceed five pounds, before any one Justice of the Peace or in the Clerk's Court in the City of Saint John; and if such assessment exceed the sum of five pounds, then before any two Justices of the Peace; the proceedings in any such case to be in like manner and under the same rules and regulations as are contained and mentioned in an Act made and passed in the fifth year of the Reign of His Majesty King George the Third, intitled *An Act for the more easy and speedy recovery of small debts*.

XIII. And be it further enacted, That in cases where any proprietor or proprietors of real property lying within any Town or Parish rated and assessed as aforesaid, do not reside in such Town or Parish, and they, or some one on their behalf, do not appear to pay such rate and assessment, the assessors shall, as soon as conveniently may be after the assessment made, cause public notice to be given of such rate and assessment by advertisement in the office of Register of Deeds of the County, and also in one public newspaper published in the County where the lands lie, and in Counties where no newspaper is published, in the Royal Gazette published by the King's Printer in this Province, which advertisement shall be continued for the space of six months, unless some person shall, within that time, appear on the behalf of such absent proprietors to pay such rate and assessment, or to appeal to the Sessions; and in case no person shall appear on behalf of such absent proprietor within that time to pay such rate and assessment, or to appeal to the Sessions, then and in such case it shall and may be lawful for three of His Majesty's Justices in the County, at the expiration of the said six months, on the application of such assessors or their successors in office, and they are hereby authorized and empowered to let out such part of the delinquent's land as may be sufficient by the produce thereof to pay such rate and assessment, together with the charges of advertising; and in case the lands of such absentees should not for the present produce sufficient to pay such rate and assessment and charges as aforesaid, or no one appear to hire the same, that then it shall and may be lawful for such Justices, by warrant under their hands and seals, to order the Sheriff of the County to sell at public auction, to the highest bidder, first giving sixty days' notice of such sale in manner before mentioned, so much of the lands of such delinquent as may be sufficient to pay such rate and assessment with all the costs and charges attending the same, retaining the overplus (if any) for the use of such delinquent; and the said Sheriff is hereby empowered and directed to execute a Deed or Deeds to the purchaser or purchasers thereof, his or their heirs and assigns, and deliver seisin and possession of the same to such purchaser: Provided always, That such absent proprietor or proprietors shall have, within the time herebefore limited for advertising such rate and assessment upon the real property of such absent proprietor, like and the same benefit of appeal to the General Sessions as is given by the fifth section of this Act, and in case of non payment of any such rate and assessment by such absent proprietor after such appeal is decided, the like proceeding shall be had for the recovery of the same as herebefore provided, by letting or selling the lands of such delinquent as the case may be.

XIV. And whereas by reason of the Boundary Lines of many Parishes in the Province not having been run, and it being therefore uncertain in what Parish many lots both of improved lands and lands in a wilderness state are situate; Be it further enacted, that such lands shall, in every respect, be considered as a part of the Parish in which the occupiers thereof have performed the statute labour on the Highways, until the true Boundaries are ascertained, and shall be assessed accordingly.

XV. And be it further enacted, That so much of an Act made and passed in the twenty-sixth year of the Reign of His Majesty King George the Third, intitled *An Act to oblige absent Proprietors to pay a proportion of any public charge, and to repair Highways*, as relates to absent proprietors paying a proportion of any public charge; also that an Act made and passed in the third year of the Reign of His Majesty King George the Fourth, intitled *An Act to alter and amend the Laws now in force for assessing, collecting and levying Rates for public charges*; and also another Act made and passed in the sixth year of the Reign of His said Majesty King George the Fourth, intitled *An Act to alter and amend the Laws now in force for assessing, collecting and levying Rates for public charges*, be and the same are hereby repealed.

XVI. And be it further enacted, That the said herebefore recited Act made and passed in the twenty-sixth year of the Reign of His Majesty King George the Third, intitled *An Act for the assessing, levying and collecting County Rates*; and also another Act made and passed in the same year, intitled *An Act to regulate and provide for the support of the*

Pools in this Province, and all other Acts now in force for the levying, assessing and collecting monies for County or Parish charges of every kind, shall continue and remain in force and effect, except wherein they are altered and amended or repealed by this Act; any thing herein contained to the contrary thereof in any wise notwithstanding.

XVII. And be it further enacted, That nothing in this Act shall extend or be construed to extend to any Lands belonging to any body corporate, or to any public institution for religion or literature, and not leased or let by such body corporate or public institution to any other person or persons.

XVIII. And be it further enacted, That this Act shall continue and be in force until the first day of April which will be in the year of our Lord one thousand eight hundred and thirty-three.

An Act further to amend the Acts relative to Streets and Highways in the City and County of Saint John.

Passed 31st March 1831.

WHEREAS the Inhabitants and residents of the City and County of Saint John are by Law liable to perform an equal number of days' labour on the Roads and Bridges in and throughout the said City and County as other Inhabitants of the Province in their respective Parishes: And whereas by an Act passed during the present Session, intitled *An Act to repeal all the Laws now in force for regulating, laying out and repairing Highways and Roads, and for appointing Commissioners and surveyors of Highways in the several towns and parishes in this Province*; and to make more effectual provision for the same, all the former Laws relative to Highways throughout the Province (the City and County of Saint John excepted) are repealed, and several of the Provisions which were contained in the same consolidated in the new Act, and various alterations made in the apportionment of labour: And whereas in and by the thirtieth Section of the said Act, it is declared that nothing therein contained should extend or be construed to interfere with the rights and powers granted by Charter to the Mayor, Aldermen, and Commonalty of the City of Saint John: And whereas it is necessary to make regulations for the assessment of labour within the County of Saint John, and doubts may arise as to the extension of the new scale of labour to the said County:

I. Be it enacted and declared by the President, Council and Assembly, That the male Inhabitants of the County of Saint John shall be liable to perform labour on the Highways, to the same extent and under the same regulations as are provided in and by the sixth Section of the said recited Act, saving nevertheless the rights granted by the said Charter of Saint John to the Mayor, Aldermen and Commonalty, and subject to the regulations in and by this Act provided.

II. And whereas, in order to carry into effect the said Act, it may be necessary that Commissioners should be appointed to assess the number of days' work on the several Inhabitants; Be it therefore enacted, that it shall and may be lawful for the said Mayor, Aldermen and Commonalty, and they are hereby authorized and required to nominate and appoint three or more fit persons to be Commissioners of Highways in each of the Parishes of Portland, Lancaster and Saint Martins respectively, who shall be sworn to the discharge of their duty, and shall be vested with the like power, and discharge the like duties, and be subject to the same penalties for neglect or refusal as the Commissioners of Highways in the other Towns or Parishes in the Province: Provided always, that no Highway shall be altered, or new Road laid out except by the Mayor, Aldermen and Commonalty, as is directed in and by the said Charter: And provided also, that the said Mayor, Aldermen and Commonalty shall and may have power to direct the particular Roads or Places where the statute labour shall be performed, within the distance of five miles from the City bounds.

III. And be it further enacted and declared, That the money to be paid as commutation in lieu of labour shall be at and after the rate of two shillings and six pence per day, as well in the City as the County of Saint John.

IV. And be it further enacted, That it shall be the duty of the assessors of rates for the City of Saint John, on or before the first day of May in each year, to make the assessment of Statute labour on the freemen and inhabitants of the said City, according to the scale herein after mentioned, if required so to do by the said Mayor, Aldermen and Commonalty; or the said Mayor, Aldermen and Commonalty may, if they think fit, nominate and appoint three or more fit persons to be assessors for that purpose, who shall be duly sworn to the discharge of their duty, and liable to the like penalties for refusal to act, or neglect of duty, as other assessors.

V. And be it further enacted, That all Freemen and other male inhabitants of the said City, of the age of sixteen years and upwards, shall perform labour on the streets and highways at and after the following rates; that is to say, hired servants, common labourers, licensed school-masters, apprentices and other persons under the age of twenty one years, two days; journeymen mechanics, and other persons whose whole property real and personal may not exceed one hundred pounds, three days; all persons whose real and personal property may exceed one hundred pounds, and not exceeding two hundred and fifty pounds, four days; exceeding two hundred and fifty, and not exceeding four hundred pounds, five days; exceeding four hundred and not exceeding seven hundred and fifty pounds, six days; exceeding seven hundred and fifty and not exceeding one thousand pounds, seven days; exceeding one thousand and not exceeding two thousand pounds, eight days; exceeding two thousand and not exceeding five thousand pounds, and whose yearly income from whatever source arising, exceeds three hundred pounds, ten days; exceeding five hundred pounds, twelve days; and all other male Inhabitants of the age of twenty-one years who may not be included in any of the foregoing description of persons, four days: Provided always that upon application to the Mayor, Recorder and Aldermen of the said City, or any two or more of them, they shall and may, at their discretion, lessen the number of days' work to be performed by any poor or indigent person.

VI. And be it further enacted, That in case any person in the City of Saint John, shall deem himself aggrieved by any assessment made under this Act, it shall and may be lawful for him to appeal to the Common Council of the said City, who shall examine into the merits of the said appeal, and whose decision shall be final: provided that a memorandum of every such appeal shall be entered in the Common Clerk's Office, within five days after the appellant shall have received notice of the said assessment, with an Affidavit annexed in the form following, or to that effect: