

receive before granting a permit for such goods to be landed, to be by him paid over to the person or persons so declaring or certifying such value.

II. ' And whereas by the eleventh section of the said recited Act, it is enacted, ' that all boats, carriages and cattle made use of in the removal of any goods liable ' to forfeiture under that or any Act relating to the Provincial Revenue, shall be ' forfeited: And whereas the same has been found insufficient for the purpose in- ' tended, and it is deemed necessary to extend the same to all vessels and boats, ' from which any goods so liable to forfeiture shall be landed ;' Be it therefore fur- ther enacted, That all vessels and boats under fifteen tons, in which any goods liable to forfeiture under any Act or Acts of the General Assembly relating to the Provincial Revenue shall be brought into this Province, and from which any goods so liable to forfeiture shall be landed, such vessel or boat shall be seized as for- feited, by any officer of the Provincial Revenue, and proceeded against in the same manner as if they had been actually engaged in the removal of any goods liable to forfeiture.

Vessels under fif- teen tons burthen with goods liable to forfeiture, to be liable to seizure.

III. And be it further enacted That this Act shall continue in force as long as the said Act to which this is an amendment.

Limitation.

*Added to July 1 - 1850  
by 8 vic. c. 31*

CAP. VII.

*See 2<sup>o</sup> vic. c. 31*

An Act to provide for the better assessment of County and Parish Rates.

Passed 9th March 1838.

**W**HEREAS by the Laws now in force for the assessment of rates for pub- lic charges, the assessors in the several Towns and Parishes are ' authorised to apportion the sums to be levied upon the said Towns and 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 without regulation or appeal, has been productive of great dissimilarity ' in the mode of assessing, and of much confusion throughout the Province ;'

Preamble.

I. Be it therefore enacted by the Lieutenant Governor, Legislative Council and Assembly, That from and after the passing of this Act, all sums of money to be assessed and raised for County or Town or Parish charges or expenses, under and 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 by an equal rate upon the Poll of all male inhabitants of the Town or Parish, of the age of twenty one years and up- wards, not being paupers, and by a rate, in just and equal proportion, upon the real property situate within such Town or Parish, and upon the personal property and incomes of the inhabitants thereof, according to the best knowledge and dis- cretion of such assessors, subject nevertheless to the provisions and regulations hereinafter contained: Provided always, that not more than one eighth part of the whole rate be assessed, levied and raised by a Poll rate.

Rates to be assess- ed upon male in- habitants, real and personal prop- erty and incomes.

II. And be it enacted, That in the interpretation of this Act, the terms " Real Estate," and " Real Property," shall be construed to include land, and any build- ings and other things erected on or affixed to land; and the terms " personal es- tate," and " personal property," shall be construed to include all goods, chattels, monies and effects, and all debts due from solvent debtors, whether on account, contract, promissory note, bond or mortgage, and all public stocks or securities, and all stocks or shares in Joint Stock Banking or Insurance Corporations or Companies.

Meaning of certain words in this Act.

III.

Mortgagor to be deemed the owner.

III. And be it enacted, That in cases of mortgaged Real Estate, the mortgagor shall for the purpose of assessment be deemed to be the owner until the mortgagee shall have taken possession, after which the mortgagee shall be deemed to be the owner.

Assessors to make out lists of their assessments as herein specified,

IV. And be it enacted, That it shall be the duty of the assessors, without delay, after receiving their warrants of assessment as by Law directed, to meet at an appointed time and place to be agreed upon, and they or the major part of them shall make out a list with columns therein—the first or left hand column to contain the names of such persons as are ratable within the Parish, both resident and non-resident—the second column to contain the amount of Poll Tax to be paid by each inhabitant liable to pay a Poll Tax—the third column to contain the amount of real property within the Parish owned by each inhabitant—the fourth column to contain the amount of the personal property of each inhabitant—the fifth column to contain the value of the real estate of non-residents—the sixth column to contain the annual income of such male inhabitants as may derive income from any place, profession or employment within this Province, not being from real or personal property—the seventh column to contain twenty per cent. of the before mentioned value of real and personal estates—the eighth column to contain the said sums so reduced to twenty per cent. and the said sums of annual income—and when any inhabitant has both annual income and twenty per cent. of the value of property set opposite his name, in the said sixth and seventh columns, such sums shall be added together and set in the eighth column, and the amount so to be raised and assessed, after deducting the whole amount of poll tax therefrom, shall be apportioned among the several persons so named, in exact proportion to the sums in the eighth column, set opposite to their respective names—the ninth and last column shall contain the several sums so apportioned, with the addition of the poll tax of each person liable to pay a poll tax, and shall be denominated “Total Assessment;” the same to be in the form following (that is to say):

“Assessment of the Town or Parish of \_\_\_\_\_ (or district of the same as the case may be,) in the County of \_\_\_\_\_ in pursuance of a Warrant of the General Sessions of the Peace for the said County of \_\_\_\_\_, to levy the sum of \_\_\_\_\_, for \_\_\_\_\_  
 “Dated the \_\_\_\_\_ day of \_\_\_\_\_ A. D. 18 \_\_\_\_\_.”

Names of Persons.	Poll Tax.		Real Estate (with- in the Parish) of Inhabitants.			Personal Estate of Inhabitants.			Real Estate of non-residents.			Annual Incomes.			20 per cent. of value of Property.			Amount to be taxed.			Total Assessment.		
	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
A. B.	1	4	200	0	0	100	0	0	0	0	0	0	0	0	60	0	0	60	0	0	1	5	4
C. D.	1	4	300	0	0	100	0	0	0	0	0	50	0	0	80	0	0	130	0	0	2	13	4
E. F.	0	0	0	0	0	0	0	0	200	0	0	0	0	0	40	0	0	40	0	0	0	16	0
G. H.	1	4	0	0	0	0	0	0	0	0	0	20	0	0	0	0	0	20	0	0	0	9	4
I. K.	1	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	4

and within sixty days deliver them to the Collectors.

And the said assessors shall within sixty days deliver to the several Collectors of rates within the respective Towns or Parishes, lists made out in form aforesaid, and containing the names of all persons rated within the several and respective districts to which the said Collectors may have been appointed; such lists being signed by the said respective assessors, and having endorsed thereon a precept under their hands, in the form following, (that is to say):

Form of Receipt.

“To A. B. one of the Collectors of Rates in the Town or Parish of \_\_\_\_\_ or to any other Collector of Rates in the Town or Parish of \_\_\_\_\_

“You are hereby required forthwith to collect from the several persons named in \_\_\_\_\_ in \_\_\_\_\_

in the annexed assessment the sums set against their names respectively, under the last column thereof, intituled "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 one thousand eight hundred and \_\_\_\_\_ "

And further it shall be the duty of the said assessors to make out a duplicate of all and every of their respective assessments and to transmit the same, together with the warrant of assessment, within ten days after the assessment is completed, to the Clerks of the Peace of their respective Counties, to be filed of record; and if any assessor shall neglect or omit to perform the duty herein required of him, he shall be liable to the penalty of ten pounds; and the provisions in this section contained shall be deemed and taken to be in lieu of the provisions of the second section of an Act passed in the seventh year of the reign of King William the Fourth, intituled "An Act to provide for the collection of County and Parish rates."

Duplicate of assessment and the Warrant to be transmitted to the Clerk of the Peace.

V. And be it enacted, That if any person liable to be assessed as an inhabitant of a Parish, shall at any time before the assessors shall have completed their assessment furnish such assessors with an account in writing of his real property situate within the Parish, and of his personal property and income, and shall specify in such account the value of such real property, and the amount of his income, and the amount of his personal property, according to the specification of personal property in the second section of this Act, after deducting therefrom the just debts which he may owe to other persons, and shall have made oath before a Justice of the Peace that such account is just and true, and that the value and amount of such real and personal property and income respectively, do not exceed the sums specified in such account, it shall be the duty of the assessors to value such real and personal property and income at the sums respectively specified in such account and no more; and in like manner if any person liable to be assessed as a non-resident owner of any real property lying within the Parish, or the Agent of such person so liable to be assessed as a non-resident owner, shall furnish the assessors with a like account of such real property, and shall have made oath that the value thereof does not exceed the sum specified in the account, it shall be the duty of the assessors to value such real property at the sum specified in such account and no more.

Assessors to value property agreeably to accounts furnished on oath.

VI. ' And in order that there may be sufficient opportunity for persons liable to assessment to furnish the assessors with statements of their property and income, ' if they shall think fit; ' Be it enacted, That the assessors forthwith after receiving any warrant of assessment shall cause public notice thereof to be given, by posting up notices in at least three of the most public places within the Parish, and also by publishing such notice in one or more public newspapers, if there be any such newspapers published within the Parish.

Public Notice to be given immediately after the receipt of Warrant of Assessment.

VII. And be it enacted, That when the owner of any real property assessed within any Parish as the estate of a non-resident, shall reside within the County of which such Parish forms a part, the Collector of taxes for the place where the assessment is made, shall proceed to collect and recover the rate or assessment from such owner, in the manner directed for collecting and recovering rates from inhabitants of Parishes in the said recited Act passed in the seventh year of the reign of King William the Fourth, intituled "An Act to provide for the collection of County and Parish rates."

When the owner of property assessed as the estate of a non-resident resides in the County, Collector to recover as in 7 W. 4, C. 7.

VIII. And be it enacted, That when the owner of any real property assessed within any Parish as the estate of a non-resident, shall not reside within the County

Mode of proceeding when the owner does not reside within the County.

of which the Parish forms a part, the Collector of taxes for the place where the assessment is made, may sue for the rate or assessment in an action of debt or assumpsit in any Court having jurisdiction to the amount thereof, in his own name, in like manner as for his own proper debt, and in such action an extract from the assessment, shewing the rate or assessment of the person so sued, certified by the Clerk of the Peace with whom the assessment is filed, shall be conclusive evidence of such rate or assessment, or such Collector may proceed to obtain payment of the rate or assessment of such non-resident in the following manner, (that is to say,) if such non-resident owner, or some one on his behalf, doth not appear to pay such rate or assessment, the Collector shall, as soon as may be, cause public notice to be given of such rate and assessment, by advertisement in one public newspaper published in the County where the real property lies, or in the Royal Gazette published by the Queen's Printer, if there be no such newspaper published in such County, or if the assessment be in the County of York, which advertisement shall be continued for three months, unless some person shall within that time appear and pay to the Collector such rate or assessment and the charges of advertising the same; and in case no person shall so appear within that time and pay such rate or assessment, it shall and may be lawful for any two Justices of the Peace in the County where the real property lies, on the application of such Collector, 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 thirty days notice of such sale in the manner before mentioned,) so much of the said real property as may in his judgment be sufficient to pay such rate or assessment, with all the costs and charges attending the recovery of the same, retaining the overplus, if any, for the use of such owner; and the said Sheriff is hereby empowered and directed to execute a deed to the purchaser thereof, his heirs and assigns, and to deliver seizin and possession of the same to such purchaser.

Certain properties exempted from taxation.

IX. And be it enacted, That nothing in this Act contained shall extend or be construed to extend to render liable to taxation the real or personal property of the Corporation of the City of Saint John, or of any religious, literary or charitable corporation, society or institution, or of any Joint Stock Banking or Insurance Corporation or Company.

Property of Joint Stock Corporations (Banking and Insurance Companies excepted,) made liable to taxation.

X. And be it enacted, That the real and personal property of all Joint Stock Corporations (Banking and Insurance Corporations excepted) shall be liable to taxation under this Act in like manner as the real and personal property of individuals; and for the purposes of taxation under this Act, the President or any Agent or Manager of any such Joint Stock Corporation shall be deemed to be the owner of the real and personal property of such Corporation, and shall be dealt with, and may be proceeded against accordingly; and the principal place of carrying on the business and operations of any such Corporation, shall be deemed to be the place of inhabitancy of such Corporation: Provided always, that such President, Agent or Manager shall, in regard to the real and personal property of such Corporation, be taxed separately and distinctly from any other tax or assessment to which he may be liable, and may charge against and recover from such Corporation the amount of any tax or assessment which he may have been required to pay on account of such Corporation, under the provisions of this Act.

Persons aggrieved may appeal to the Justices in Sessions.

XI. And be it enacted, That any person thinking himself aggrieved and over-rated either with regard to property or income, may appeal to the Justices of the Peace for the County at their next General Sessions after he shall have had notice of such assessment; and the said Justices shall examine into the appeal, and if the same shall be supported to their satisfaction, give such relief as they may think

think just, either by directing the sum over-rated not to be collected, or if collected and paid to be repaid, or else that such person shall be allowed the sum so over-rated in any future assessment of his property or income.

XII. 'And whereas by reason of the boundary lines of many of the Parishes in the Province not having been run, and it being therefore uncertain in what Parish many lots of land lie;' Be it 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.

Lands to be considered as parts of the Parish in which the occupiers may have performed Statute Labour.

XIII. And be it 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 forty.

Limitation.

*(Continued to April 1845 - 3<sup>rd</sup> Dec. 67)*

CAP. VIII.

*Amended 2<sup>nd</sup> Dec. 67*

An Act to authorise the appointment of a Master of the Rolls to the Court of Chancery in this Province, and to provide for such Officer.

*Passed 9th March 1838.*

**W**HEREAS it is deemed expedient that a Master of the Rolls should be appointed to the Court of Chancery;

I. Be it therefore enacted by the Lieutenant Governor, Legislative Council and Assembly, That it shall and may be lawful for His Excellency the Lieutenant Governor, and he is hereby fully authorised and empowered immediately after the passing of this Act to appoint, and in case of a vacancy by death, resignation or other cause, to appoint anew, a Master of the Rolls to the Court of Chancery in this Province, who shall hold his office during good behaviour: Provided always, that such person so from time to time appointed shall be a Barrister of at least ten years standing.

Governor authorised to appoint a Master of the Rolls to the Court of Chancery.

II. And be it enacted, That the Master of the Rolls to be appointed under the provisions of this Act, shall have the like powers and authority, in respect to the Court of Chancery in this Province, that the Master of the Rolls in England has in respect to the like Court in that Country, except so far as the same shall or may be altered, enlarged, curtailed or regulated, by any enactment of the Legislature of this Province, at this or any subsequent Session.

Master to have the same powers in this Province as the Master of Rolls in England.

III. And be it enacted, That the Master of the Rolls for the time being, in all cases, except on appeals from his decision and hearings thereon before the Chancellor, shall be and be deemed the responsible adviser and judge of the said Court of Chancery, and shall sign all rules, orders and decrees made by him therein, and the signature of the Chancellor, except in the cases aforesaid, shall not be necessary to the validity of any such rules and orders in any cause, or to any decree made in the absence of the Chancellor from Fredericton: Provided always, that the enrolment of all decrees shall be signed by the Chancellor, to whom the same shall be presented to be signed for enrolment.

To be deemed the responsible adviser and judge except in appeals from his decisions.

Enrolment of decrees to be signed by the Chancellor.

IV. And be it enacted, That there be granted and there is hereby granted to His Excellency the Lieutenant Governor, or person administering the Government for the time being, the sum of eight hundred pounds currency annually, as a salary to the Master of the Rolls in the Court of Chancery in this Province, to commence from the time of the appointment of such Officer.

£800 per annum granted as a salary.

V. And be it further enacted, That such salary shall be paid to such officer when appointed, by quarterly instalments, by Warrant under the hand and seal

To be paid quarterly by Warrant on the Treasury.