

Majesty's Reign, intituled *An Act relating to Municipalities*, be and the same are hereby repealed.

2. That the elections of Councillors and Parish Officers shall hereafter be held on the first Tuesday in November in every year, instead of the time prescribed by the fourteenth section of the said Act.

3. The twenty third section of Chapter 45, of the Revised Statutes, Title VI, 'Of Municipalities,' is hereby repealed, and in lieu thereof the Municipalities shall, at least one month before the annual election of Councillors, publish in a Newspaper published in the County, if any such be published, and if not, in such Newspaper as the Municipality shall direct, and as will afford the best information to the inhabitants of the County, a full and detailed statement of the receipts and expenditure of the Municipality during the past year; the different sources of revenue, and the amount received from each; the several appropriations and the objects thereof, and the amount expended under each; together with the amounts of all assessments ordered and made, the purpose thereof, the amount received, and the application thereof; such Account to be signed by the Warden and Auditor of the County.

4. So much of the Revised Statutes, Title VI, Chapter 44, 'Of Municipalities,' as prohibits Justices of the Inferior Court of Common Pleas and Justices of the Peace from being elected County Councillors, is hereby repealed.

5. All Parish Officers in incorporated Counties may be sworn to the faithful discharge of their duty before the Secretary Treasurer.

CAP. XVIII.

An Act in addition to Chapter 101, Title XXII, of the Revised Statutes, 'Of the Sea and River Fisheries.'

Section.

1. Penalty for throwing fish gurry or offal within certain limits;

Section.

2. Recovery.

Passed 12th April 1861.

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

1. That no person shall from and after the passing of this Act, cast or throw into any part of the Petitcodiac River, Cumberland Bay, or Shepody Bay, Chignecto Bay, from Cape

Enrage upwards, within the limits of this Province, any gurry or offal of fish of any description, under the penalty for each and every offence not exceeding twenty dollars, nor less than four dollars.

2. All fines and penalties under this Act shall be sued for and recovered before any Justice of the Peace of either of the Counties of Westmorland or Albert, under Chapter 138, Title XXXVII, of the Revised Statutes, 'Of Summary Convictions.'

CAP. XIX.

An Act to impose a Tax on unimproved Granted Lands, to provide a Fund for opening of Roads and building Bridges in the Parishes in which the Lands lie.

Section.

1. One cent per acre to be annually assessed and collected on granted wilderness land.
2. Assessors to prepare the lists and deliver them to Collectors by 1st July; collection and recovery.
3. Assessors and Collectors to file documents with the Clerks of the Peace.

Section.

4. Remuneration of Assessors & Collectors.
- 5 & 6. When lands to be exempted from taxation.
7. Expenditure of money collected, by whom to be made, and purpose.
8. Liability for neglect by Assessors and Collectors;
9. Also by Commissioners.

Passed 12th April 1861.

WHEREAS there are many tracts of Granted Lands in various parts of this Province, now remaining unimproved;—

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

1. That from and after the passing of this Act, there shall be annually assessed and collected a rate or sum of one cent on every acre of granted wilderness land, except as hereinafter excepted; the said sum to be paid by the respective owners thereof, and to be assessed, levied, collected and applied as hereinafter is prescribed and directed.

2. It shall be the duty of the Assessors of Rates in the several Parishes in this Province, in each and every year, to prepare a list shewing the quantity of land to be taxed in their respective Parishes, with the amount to be assessed upon each individual, and deliver a true copy thereof on or before the first day of July in each and every year, to the Collectors elected or appointed for the said Parishes to collect the Parish rates, the said sum or tax to be collected, sued for, and recovered in the same manner as rates and taxes are now col-