

ducting and perfecting the elections in accordance therewith, and to impose such penalties for the violation thereof as they may think fit.

3. For the purpose of settling doubts that have arisen respecting the right of leaseholders to vote at such elections, it is hereby declared that all persons assessed in the said City as upon freehold property, and whose names shall be found in the assessment lists for the year for which the said electoral lists shall be made up as so assessed, shall be deemed and taken to be freeholders for the purposes of such elections, and shall be entitled to vote as such thereat.

4. The nominations of candidates for any of the said offices shall be filed at or before four of the clock in the afternoon of the Saturday next preceding the day of election, whenever such election is held on a Tuesday, and at or before four of the clock of the second day next before the day of election, when such election is held on any other day.

5. The Receivers of Taxes of the said City shall not give a tax receipt or certificate to any person not assessed, for the purposes of any such election: A certificate signed by the Receiver of Taxes, stating that the person named therein is exempt from the payment of taxes as a fireman of the City, shall have the same effect as a receipt for taxes for the purposes of such election, and shall be furnished by the Receiver to any fireman so exempt requesting the same.

6. It shall be the duty of the Chief Engineers of the Fire Department respectively to furnish the Receiver of Taxes of the said City for which they are respectively appointed, with a list of firemen who may be exempt from the payment of taxes at the time, on or before the day next preceding any such election, and in sufficient time to enable him to fulfil his duty under the Law.

CAP. XXIX.

An Act to amend an Act intituled *An Act relating to the levying, assessing, and collecting of Rates in the City of Saint John.*

Section.

1. Receiver on eastern side of harbour may issue execution for unpaid taxes: proof of non-payment;

Section.

2 May direct the Sheriff to make sale of real estate.

Section.	Section
3. Receiver on western side to possess similar powers;	5. The Auditor of City accounts to be Auditor of those of the Receivers.
4. And his commission to be on the amount collected.	6. Fees on executions.
	7. Assessment Act of 1859 in part repealed.

Passed 12th April 1861.

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

1. If any person assessed on the eastern side of the Harbour in the City of Saint John, under and by virtue of the Saint John Assessment Act of 1859, or in accordance with the provisions thereof, in pursuance of any Act or Acts of Assembly made or to be made, shall not pay the amount for which he is liable under such assessment, either on his own account or by virtue of the seventeenth section of the hereinbefore recited Act, within ten days after notice of demand thereof, the Receiver of Taxes of the City of Saint John on the eastern side of the Harbour, may issue Execution (A) against the person so assessed, specifying in such Execution whether it be on the person's own account, or under the seventeenth section of the hereinbefore recited Act; which Execution may be executed by any of the Marshals of the City Court of the said City, according to the tenor thereof; provided always, that proof of such notice of assessment, and the non-payment of such assessment, shall be verified by the affidavit of the Collector.

2. It shall be lawful for the said Receiver of Taxes instead of the Police Magistrate, by warrant under his hand and seal, to order the Sheriff of the City and County of Saint John to make the sale of real estate under the provisions of the twenty fourth section of the said recited Act; which sale shall be made and conducted in every respect, and have the like effect as if the same had been made under the warrant of the Police Magistrate prior to the passing of this Act.

3. The Receiver of Taxes on the western side of the Harbour in the said City, shall have the like power and authority in respect to the collection of taxes on the said western side of the Harbour in the said City, and the issuing of Executions and Warrants, as is hereby given to the Receiver for the eastern side in respect to assessments on the said eastern side of the said City; and such Executions and Warrants shall be obeyed and executed by the Marshals and by the Sheriff respectively in the same manner.

4. The Receiver of Taxes on the said western side of the City, shall be entitled to receive his commission on the amount of taxes collected by him, and not on the amount assessed.

5. The Auditor for the time being of City Accounts in the City of Saint John, shall be Auditor of the Accounts of the Receivers of Taxes respectively of the said City, any law or bye law of the Corporation of the said City to the contrary notwithstanding.

6. The fees on Executions under this Act shall be as follows :—

To the Receiver on issuing every Execution for the use of the Corporation, the sum of ten cents.

To the Marshal for executing Warrant, forty cents.

7. So much of the Saint John City Assessment Act of 1859, as is inconsistent with this Act, is hereby repealed ; provided, that nothing in this Act shall be construed to prevent the Police Magistrate from collecting as heretofore, any Accounts for City and County Taxes that may have been placed in his hands prior to the passing of this Act.

A.—*Execution.*

To any Marshal of the City Court of the City of Saint John.

Levy and sell of the goods and chattels of A. B. within the City of Saint John, the sum of which has been assessed upon him [*if under the 17th Section say* under the seventeenth section of the Saint John Assessment Act of 1859.] and also for costs of execution and levying, the whole being , and have that money at my office on the day of [*not less than ten nor more than thirty days from the date of the Execution*] and for want of goods and chattels whereon to levy, take the said A. B. and deliver him to the keeper of the Gaol of the City and County of Saint John, who is hereby required to receive him and keep him safely days, unless the same with costs be sooner paid, and make return hereof at the day and place aforesaid.—Dated this day of A. D. 18 .

C. D. Receiver of Taxes,
City of Saint John.