

Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1786. Saint John, NB: J. Ryan, 1786.

26 George III – Chapter 57

An Act to lay a Tax on Dogs.

Whereas the support of the poor is the positive duty of all civilized societies, and ought to be provided for in a manner as little burthensome as possible, and as the number of dogs in the city of Saint John as well as in some other parts of this province have become a public grievance.

II. Be it enacted by the Governor, Council and Assembly, That it shall and may be lawful for the collectors appointed to collect the poor tax in the city of Saint John, and in each county or parish in this province once in every year after the first day of May next, during the continuance of this act (and not oftener) to demand and receive of and from all persons within their limits having the property in, or, keeping any dogs of what land or size soever of six months old and upwards, the sum of five shillings for each dog more than one, kept by him, her or them, or in their families, to be paid to the overseers of the poor for the support of their poor respectively.

III. And be it enacted, That such collector appointed for the city of Saint John, shall demand, collect and receive, of and from each and every person and resident in said city keeping one dog of the age aforesaid, the sum of two shillings and six-pence, over and above said sum of five shillings for such second dog or any above that number, to be collected and applied in manner aforesaid.

IV. And be it further enacted, That if any person or persons having property in, or keeping any dogs, of what size or kind soever as aforesaid, shall neglect or refuse to pay unto the collector or collectors of their several and respective districts, the sum or sums as above fixed when thereunto required, it shall and may be lawful for the collectors of the respective districts, within the several counties in this province, to levy the same by distress and sale of the offender's goods, returning the overplus if any be and for want thereof to commence and prosecute his or their action or actions against any delinquent or delinquents within their respective districts, for the recovery of the same, with cost of suit before any one justice of the peace for the city or counties aforesaid, and if any person or persons shall deny that he, she or they, have property in, or keep any dogs, yet upon proof that such person or persons are in possession of, or suffer the same to remain in or about his, or her house, ten days before the demand made by the collector, he, she or they, shall be deemed to be the owner or owners of such dogs, and liable to the payment of the aforesaid tax, to be recovered as above; and if any dog shall keep about any persons house ten days, and no person appearing in that time to claim the same, it shall and may be lawful for such persons having such dogs about his or her house as aforesaid, to kill them at any time after the said ten days.

V. And be it further enacted, That the collector or collectors of each respective district within this province, shall each keep a book and therein enter the names of every person in their several and respective districts keeping dogs and the number, with the tax, or sums collected by virtue of this act, and the same shall pay into the hands of the person or persons who shall be appointed to receive the same, in the several and respective districts or parishes in this province, to be by them applied for the use of their poor respectively, and the money arising from the tax aforesaid in the city of Saint John, shall be paid into the hands of a person or persons appointed by the mayor, aldermen and commonalty of the said city, to be by them applied for the support of the poor of said city, and the money arising therefrom in the counties to be paid into the hands of a person or persons appointed for the purpose by the justices of the quarter sessions, to be applied for the support of the poor in their several and respective districts, each collector retaining in his hands two shillings in the pound for collecting and paying the same.

VI. And be it further enacted That the mayor, aldermen and commonalty of the city and county of Saint John, and the justices of the quarter sessions in each of the other counties in this province respectively are hereby authorized to appoint a collector or collectors of the aforesaid tax in each county in this province, and if such collector or collectors shall neglect or refuse to do what is enjoined by this act, shall respectively, forfeit and pay the sum of five pounds to be recovered by plaint or information before any two of his Majesty's justices of the peace of the city or county where the offence shall be committed, with costs of suit, by any person or persons who shall prosecute the same to effect; one half to the prosecutor and the other half to the use of the poor of such county where the offence was committed.

VII. And be it further enacted, That the mayor, aldermen and commonalty of the city and county of Saint John and the justices of the quarter-sessions in each of the other counties respectively in this province, are hereby impowered and required to appoint one or more collector or collectors, as they may judge proper for their several counties who shall be vested with ample power and authority to collect the aforesaid tax, in their several and respective districts after the first day of May next, and be liable to the aforesaid penalties, if not collected by the first of September following.

This act to be in force until the first day of May which shall be in the year of our lord one thousand seven hundred and ninety.