

Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1822. Fredericton, NB: George K. Lugin, Printer to the King's Most Excellent Majesty, 1822.

3 George IV – Chapter 24

An Act to alter and amend the Laws now in force, for assessing, collecting, and levying of taxes for public purposes. Passed the 21st March, 1822.

Whereas by the Laws now in force for the assessment of rates for public charge 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 without regulation or appeal, has been productive of great dissimilarity in the mode of apportioning and assessing the rates throughout the Province: And whereas by the same Laws the real estate of non-residents is not liable to be assessed—

I. Be it enacted by the Lieutenant-Governor, Council, and Assembly, That from and after the passing of this Act, all such sums of money to be assessed and raised for any County, or Town, or Parish charges and expenses, under or by virtue of an 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 upwards (not being Pauper), and by a rate in just and equal proportion upon the inhabitants of such Town or Parish, according to the best discretion of the Assessors, and upon the real estate of non-residents. Provided always, that any lands or real estate belonging to any inhabitant of such Town or Parish, that may lie within any other Town or Parish within this Province, and be there liable to be assessed, shall not be accounted or assessed as a part of his property in the Town or Parish where he may reside.

II. 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, to 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 a half per cent, for the first hundred pounds, and six percent for all above. And 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 his per centage, until he has collected the whole sum mentioned in the precept, or settled his account to the satisfaction of the Sessions.

III. 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 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 all persons within the Town or Parish who are to be rated by the poll, and of the respective amounts at which they assess the inhabitants of such Town or Parish, and of

the respective real estates of non-residents therein, and adding to the sum so to be raised, the amount of the sum to be charged for fees to the said Assessors and Collectors, to be established as herein before provided, shall distribute and assess the same in manner herein before 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 _____ 18_____.

Names of Persons ratable.	Poll Tax.	Amount at which each person is assessed.	Real estate of non-residents.	Rate thereon at	Total assessment.
	£ s. d.			per cent	

And the said Assessors, or the major part or 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 subdivide the said assessment into as many parts as there are Collectors, and endorse on each (or if there be but one Collector, endorse on the entire assessment) a precept under their hands, in the form following, that is to say:

To A. 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, intituled "Total of Assessment," amounting in the whole to the sum of _____ and to pay the same, when collected, into the hands of _____ [the Overseer of the Poor, or County Treasurer, or otherwise as the case may be.] Given under our hands and seals, the _____ day of _____ in the year of our Lord _____.

IV. And be it further enacted, That any person thinking himself or herself aggrieved and overrated, may appeal to the Justices of the Peace at their next General Sessions, after the copy of the assessment shall be filed in the office of the Clerk of the Peace, and the said Justices shall and may examine into the appeal; and if the appellant shall make it appear to their satisfaction that he or she has been overrated, said Justices, or the major part of them, shall and may give relief, by allowing to such appellant the sum in which he or she may appear to be overrated, out of the present or any future assessment.

V. 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 proprietor, to pay such rate and assessment, or to appeal to the Sessions; and in case no person shall appear on the 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 any three of His Majesty's Justices in the County, at the expiration of the said six months, on the application of such Assessors, 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 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 herein before 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 fourth 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 herein before provided, by letting or selling the lands of such delinquent, as the case may be.

VI. 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 land and land 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 duly ascertained, and shall be assessed accordingly.

VII. 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 assessment granted from time to time by the Courts of the General Sessions of the Peace, within ten days after issuing thereof, under the penalty of five pounds for each and every neglect, and it shall be the duty of the Assessors, within sixty days after receiving every such warrant, to make their assessments and precepts in manner herein before 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; and it shall be the duty of the said several Collectors, 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 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, under the penalty of ten pounds for neglecting to make and render such an account within the time so limited; all which penalties are hereby made recoverable before any two 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 the County.

VIII. 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 further enacted, that the said Justices of the Peace of 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 for the several Towns or Parishes within the respective Counties, distinct and separate from the said office of Constable, if they shall deem it expedient; which person or persons shall be stiled Collector or Collectors of rates in the Town or Parish for which he or they shall be nominated or appointed, and shall be obliged to take an oath of office in like manner as is required of any Constable, and subject to the like penalties for neglecting to take such oath within the time required for such Constable to take the same, 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 any vacancy happening by the death or removal from the Parish of any such Collector, or by the neglect or refusal of any person to take the path of office within the time required, the said Justices may at any General or Special Sessions for that purpose to beholden, have power and authority from time to time to appoint other fit persons 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 such appointment, subject to the like penalty for neglect or refusal, to be in like manner recovered and applied, and shall also be subject to the same penalties for neglecting or refusing to demand, levy, and account for Parish rates, as Constables now are for refusing and neglecting to collect County and Parish rates: Provided the appointment of a Collector in the City of St. John, shall be and remain with the Major, Aldermen, and Commonalty of the said City as already provided by Act of Assembly.

IX. 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 fiftieth year of the Reign of His late Majesty King George the Third, intituled, "An Act for the more easy and speedy recovery of small debts."

X. And be it further enacted, That an Act made and passed in the twenty-sixth year of the Reign of His late Majesty King George the Third, intituled “An Act for the assessing, levying, and collecting County rates,” and another Act made and passed in the same year, intituled “An Act to regulate and provide for the support of the Poor 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 full force and effect, except wherein they are altered and amended by this Act, any thing herein contained to the contrary notwithstanding.

XI. And be it further enacted, That this Act shall continue and be in force for two years, and thence until the end of the then next Session of the General Assembly.