

Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1825. Fredericton, NB: George K. Lugin, Printer to the King's Most Excellent Majesty, 1825.

6 George IV – Chapter 15

An Act to amend and alter the Laws now in force for assessing, collecting and levying of Rates for public charges. Passed 17th March 1825.

Whereas it is expedient to amend in some respects, the Laws for assessing, collecting and levying rates for public charges,

I. Be it enacted by the Lieutenant-Governor, Council and Assembly, That the Fees to the Assessors and Collectors respectively of all Rates for public charges in the several Towns and Parishes in this Province, 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, so 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 per cent 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 to his per centage until he has collected the whole sum mentioned in the precept, or settled his account to the satisfaction of the Sessions.

II. And be it further enacted, That any person thinking himself or herself aggrieved, and over rated, may appeal to the Justices of the Peace at their next General Sessions after notice given to such person of his or her assessment, 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 the 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.

III. 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 such warrant to make their assessments and precepts, 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.

IV. 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 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 Oath of office within the time required, the said Justices may at any General or Special Sessions for that purpose to be holden, have power and authority from time to time to appoint other fit persons to fill such vacancy, who shall be obliged to accept 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 or 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 Mayor, Aldermen and Commonalty of the said City, as already provided by Act of Assembly.

V. And be it further enacted, That if any person assessed shall refuse or neglect to pay his or her assessment, by the space of ten days after the demand of such assessment by the Collector, 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 Clerks 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."

VI. 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 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 and Parish charges of every kind, shall

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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.