

*Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1828.* Fredericton, NB: George K. Lugin, Printer to the King's Most Excellent Majesty, 1828.

9 George IV – Chapter 23

**An Act to lay a Tax on Dogs in certain parts of the Parishes of Fredericton and St. Andrews.  
Passed 5th April, 1828.**

I. Be it enacted by the Lieutenant-Governor, Council, and Assembly, That from and after the first day of May next, there be laid and imposed, the following Tax, or Duty, yearly and every year, on all Dogs which shall or maybe owned or kept by persons residing in that part of the Parish of Fredericton in the County of York, described within the following limits, that is to say; Commencing at the River St. John, upon the line dividing the Parishes of Fredericton and Kingsclear; thence along said line to the Southerly side of the public road leading through Kingsclear aforesaid; thence by a course South, twenty- two and a half degrees East by the Magnet, until it meets Mill Greek; thence following Mill Creek by its several courses to its discharge into the River St. John aforesaid; and by any person or persons residing within the limits of the Town of St. Andrews in the County of Charlotte, or within the limits of the Common which belongs to the said Town, or on the Glebe Land adjoining the said Town or on a tract of land situate North Westerly thereof, which said tract of Land was granted to Colin Campbell, Esquire; that is to say; for one Dog (provided the person keeps but one) the sum of Five Shillings; for two Dogs owned or kept by one person, or in or about the same house, the sum of Fifteen Shillings; for three or more Dogs owned or kept by one person, or in or about the same house, the sum of Thirty Shillings; such Tax or duty to be paid by the person owning or keeping such Dog or Dogs.

II. And be it further enacted, That the Justices of the Peace for the said County of York, and the Justices of the Peace for the said County of Charlotte, respectively, at their General Sessions, or any Special Sessions to be for that purpose holden, are hereby authorized and required to appoint a fit person to be a Collector of Dog Tax, in the said Parish of Fredericton, and the said Parish of Saint Andrews respectively; who shall be sworn to the faithful discharge of their duty, and shall be liable to all the pains and penalties for neglect of duty, or refusal to serve, as any Town or Parish Officers are now liable to by the Laws now in force.

III. And be it further enacted, That it shall be the duty of all persons residing within the limits prescribed in the first section of this Act, and who shall own or keep any Dog or Dogs, to affix a Collar on the neck of each and every such Dog, with the name of the owner or keeper plainly, and legibly marked thereon: and all Dogs found going at large within the limits aforesaid, and owned or kept by persons residing within the same after the said first day of May next, without such Collar and Name as aforesaid, shall be liable to be killed, and destroyed by the said Collector of Dog Tax, or by any Constable of the said Parish of Fredericton; or by the Collector of Dog Tax, or any Constable of the Parish of St. Andrews, respectively. Provided always, that in case the owner or keeper of such Dog or Dogs, so found going at large as aforesaid, without such Collar and Name, contrary to the true intent and meaning of this Act, shall be known; that then he or she shall be

liable to pay a fine of Ten Shillings (in addition to the Tax) to be recovered and applied as directed by the fourth Section of this Act.

IV. And be it further enacted, That the said Collectors of the said Dog Tax, shall, and they are hereby required on the first day of May, in each and every year, and as often thereafter as may be necessary, to proceed to the collection of the Tax imposed by this Act; and in case the said Tax be not paid, to each or either of the said Collectors, within six days after the same shall have been demanded, that then the said Collectors shall and they are hereby required in their own name to sue for and recover the same with costs, by action of debt before any one of His Majesty's Justices of the Peace, for the said Counties of York and Charlotte respectively: and the said Tax, when collected, shall be paid into the hands of the Commissioners of the Alms House and Work House for the County of York; and to the Commissioners of the Poor House in the Parish of Saint Andrews, in the County of Charlotte; and to applied by them towards the support of the Poor of the said Parish of Fredericton, and the said Parish of St. Andrews; such Collectors retaining for their trouble at and after the rate of Twenty per cent on all sums actually paid in by them respectively.

V. And be it further enacted, That the said Collectors of the said Tax, shall render accounts to the Justices at every General Sessions of the Peace, to be holden in and for the Counties of York and Charlotte respectively, of their collections under and by virtue of this Act; which accounts shall be audited by the said Justices. And the said Collectors Shall be liable to all the pains and penalties for neglect or refusal to account for, or pay over, the monies so to be collected by them, as any Collector of rates are made liable to by the Law now in force.

VI. And be it further enacted, That this Act shall continue, and be in force until the first day of May, which will be in the year of our Lord one thousand eight hundred and thirty-one.

VII. And be it further enacted, That this Act shall be deemed and taken to be a public Act.