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Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1829. Fredericton, NB: George K. Lugrin, Printer to the King's Most Excellent Majesty, 1829.

9 & 10 George IV – Chapter 19

An Act to lay a Tax on Dog in certain parts of the Parishes of Newcastle, Chatham, and Nelson, in the County of Northumberland. Passed 10th February, 1829.

- I. Be it enacted by the Lieutenant-Governor, Council, and Assembly, That from and after the first day of May next, there be imposed and levied the following Tax or Duty, Yearly and every Year, on all Dogs which shall or may be owned by Persons residing in that part of the Parish of Newcastle which lies between Oxford's Bridge and the lower Mill Cove; and in that part of the Parish of Chatham which lies between the upper line of the said last mentioned Parish and Murdock's Point; and also in that part of the Parish of Nelson which lies between Flett's Cove and the lower line of the said last mentioned Parish, including only the front or first tier of Lots within the several Boundaries above mentioned, that is to say; for one Dog, (provided the persons 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 thirty shillings; the said 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 Northumberland, at their General Sessions, or any Special Sessions to be for that purpose holden, be, and they are hereby authorized and required to appoint a fit person to be a Collector of Dog Tax in each of the said Parishes of Newcastle, Chatham, and Nelson, 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 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 that all Dogs found going at large within the limits aforesaid, and owned or kept by persons residing within the same, after the 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 Parishes of Newcastle, Chatham, and Nelson, 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 hereinafter mentioned.
- 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 June in each and every Year, and as often thereafter, as may be necessary, to proceed to the Collection of the Tax so imposed; and in case the said Tax be not paid

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to the said Collectors, respectively, 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, respectively, 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 County of Northumberland: And the said Tax when collected, shall be paid into the bands of the Overseers of the Poor for the said Parishes, respectively; and to be applied by them towards the support of the Poor of the said Parish; such Collectors retaining for their trouble at and after the rate of twenty per cent., on all such 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 Session of the Peace, to be holden in and for the County of Northumberland, of their Collection so to be made as aforesaid, 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 Laws 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-four. And be it further enacted, That this Act shall be deemed and taken to be a Public Act.