

Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1833. Fredericton, NB: John Simpson, Printer to the King's Most Excellent Majesty, 1833.

3 William IV – Chapter 26

An Act to continue and amend the Act for regulating Assessments in this Province. Passed 19th March 1833.

- I. Be it enacted by the Lieutenant Governor, Council and Assembly, that an Act made and passed in the First Year of the Reign of His present Majesty, intituled *An Act to regulate Assessments in this Province*, be and the same is hereby continued, save and except so much of the said Act as is hereby repealed, altered or amended, and together with this Act declared to be in Force until the First Day of April in the Year One thousand eight hundred and thirty five.
- II. And be it enacted, That the Preamble and the First, Second, Fourth, Fifth and Seventeenth Sections of the said herein before recited Act, be and the same are hereby repealed; and in lieu thereof,
- III. Be it enacted, That from and after the passing of this Act, all Sums of Money to be assessed and raised for any County, Town or Parish Charges and Expenses, under or by virtue of any Act or Acts of Assembly for that Purpose to be made, shall be assessed, levied and raised in Manner following; (that is to say,) every such Sum together with the Expenses of assessing and collecting the same shall be assessed at the best Discretion of the Assessors, in just and equal Proportion upon the said Inhabitants of such Town or Parish, according to the Means and Ability of the said Inhabitants, whether the same shall arise from Property, real or personal, belonging to such Inhabitants, or from Incomes derived from any Profession, Business, Trade or Occupation, Interest of Money, Salary or any other Source whatsoever: Provided always, that the Proprietors of real or personal Estate whereon there may be Mortgages or Incumbrances, shall not be assessed for any greater Sum as the Value of their Property, than the Difference between the Amount of such Mortgages, Incumbrances, and the real Value of the said Property; and Holders of such Mortgages or Incumbrances shall be assessed for the Amounts due or appearing to be due thereon; and provided also, that no Person shall be assessed for the Value or in respect of real Property for which he is liable to be assessed in another Town or Parish as a Nonresident.
- IV. And be it enacted, That the said Assessors or the major Part of them shall, after they have made their Assessment as aforesaid, and entered in a Book or List the Names of the Persons rateable, the Amount at which each Person is assessed, the real Estate of Non-residents, the Rate thereon *per Cent.* and the total Assessment, 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 indorse on each, or if there shall be but One Collector, indorse on the entire Assessment, a Precept under their Hands in the Form or to the Effect 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 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 assessment, amounting in the Whole to the Sum of _____, and to pay the same when collected into the Hands of _____, County Treasurer (or Overseer of the Poor or otherwise, as the Case may be).

Given under our Hands the _____ Day _____ of _____, in the Year of our Lord _____.

V. And be it enacted, That any Person thinking himself or herself aggrieved and overrated, may by himself, herself, or by his or her Agent, appeal to the Justices of the Peace at their next general Sessions after Demand made upon such Person for the Amount assessed; and the said Justices shall examine into the Appeal, and if the same shall be supported to their Satisfaction, by the Affidavit or Affidavits of the Party complaining, or of any other Person or Persons in addition thereto, or on his Behalf, give such Relief as they may think just, either by directing the Sum overrated and paid, to be repaid, or that such Person shall be considered, and the Sum so overrated be allowed in any future Assessment of his or her Property or Income, or both.

VI. And whereas it is difficult in all Cases for the Assessors to apportion the Rate and Assessment to be by them made so as to amount to the exact Sum required to be assessed; Be it enacted, That any Assessment made or to be made under and by virtue of this Act shall be deemed legal, although the Sum may exceed the Amount of their Warrant; provided the same be not more than Ten per Cent. on the whole Sum.

VII. And be it enacted, That Nothing in this Act shall extend or be construed to extend to any Lands or Funds belonging to any Body Corporate, or to any public Institutions for Religion or Literature, or any Buildings for public Worship, or Property or Funds belonging thereto, or to any religious Society.