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Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1840. Fredericton, NB: John Simpson, Printer to the Queen's Most Excellent Majesty, 1840.

3 Victoria – Chapter 79

An Act to authorize the Justices of the Peace in and for the City and County of Saint John to make compensation to the Assessors of Taxes for the Parish of Portland for the year one thousand eight hundred and thirty nine. Passed 31st March 1840.

Whereas by the fourth section of an Act made and passed in the first year of the Reign of Our Sovereign Lady the Queen, intituled "An Act to provide for the better Assessment of County and Parish Rates," it is among other things provided, that the Assessors, of Rates for the several Towns and Parishes shall within sixty days after receiving the Warrant of Assessment, deliver to the Collectors of Rates within their respective Towns and Parishes a list containing the names of all the parties rated within their several Districts, with the several amounts to be collected from every such person; and by the fifth section of an Act made and passed in the seventh year of the Reign of His late Majesty, intituled "An Act to provide for the collection of County and Parish Rates," it is provided that no Assessors shall be allowed a percentage unless the provisions of the said Act shall have, been fully complied with: And whereas during the past year the labours to be performed by the Assessors of Taxes in the Parish of Portland, in consequence of the division of the said Parish, were so great as to prevent a strict compliance with the requisites of the said Act, and the Assessors have thereby become deprived of any legal right to remuneration for the arduous duties performed by them; for remedy whereof,

Be it enacted by the Lieutenant Governor, Legislative Council and Assembly, That it shall and may be lawful to and for the Justices of the Peace in and for the City and County of Saint John, in General Sessions assembled, to make an order for the payment of due compensation to the Assessors of Taxes in the said Parish of Portland for the past year out of the monies levied, raised and collected for that purpose, in the same manner as if the said Assessors had in every respect strictly complied with the provisions of the said Acts; Provided that no greater rate per cent, on the amount ordered to be assessed shall be allowed them than is provided for in the said Acts.