

Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1845. Fredericton, NB: John Simpson, Printer to the Queen's Most Excellent Majesty, 1845.

8 Victoria – Chapter 74

An Act to lay a Tax on Dogs in a certain part of the Parish of Newcastle, in the County of Northumberland. Passed 27th March 1845.

I. Be it enacted by the Lieutenant Governor, Legislative 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 or kept by any person residing on the front Lots in the Parish of Newcastle, which lie between French Fort Cove and the lower line of the Lot now occupied by William M'Allister, 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 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; the said Tax or Duty to be paid by the person owning or keeping such Dog or Dogs.

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

III. And be it 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 any person or 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: 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 enacted, That the said Collector of the said Dog Tax shall and he is 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 imposed by this Act, and in case the said Tax be not paid to the said Collector within six days after the same shall have been demanded, that then the said Collector shall and he is hereby required, in his own name, to sue for and recover the same with costs by action of debt before any one of Her Majesty's Justices of the Peace for the said County of Northumberland; and the said Tax when collected shall be paid into the hands of the Overseers of

the Poor for the said Parish, to be applied by them towards the support of the Poor of the said Parish; such Collector retaining for his trouble at and after the rate of twenty per cent, on all such sums actually collected.

V. And be it enacted, That the said Collector of the said Tax shall annually render an Account to the Justices, at the first General Sessions of the Peace to be holden in and for the County of Northumberland, of his collections so to be made as aforesaid, which Account shall be audited by the said Justices; and the said Collector 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 him, as any Collector of Duties is made liable to by the Laws now in force.

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