

Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1846. Fredericton, NB: John Simpson, Printer to the Queen's Most Excellent Majesty, 1846.

9 Victoria – Chapter 14

An Act relating to Dog Tax in the several Counties of this Province. Passed 7th March 1846.

I. Be it enacted by the Lieutenant Governor, Legislative Council and Assembly, That it shall and may be lawful for Her Majesty's Justices of the Peace of the several Counties in this Province, annually, at their first Court of General Sessions of the Peace, respectively, if they or the major part of them shall see fit, to impose a tax on all Dogs in any Parish or Parishes, or District or Districts within their respective Counties, to be thereafter paid by the owner or keeper of such Dog or Dogs; and in order to the due collection of such tax, to make and ordain such rules and regulations for ascertaining such owner or keeper by a lettered collar on the neck of such Dog or Dogs or otherwise, and to inflict such penalty or penalties for the breach or violation of such rules or regulations as they shall deem meet: provided always, that no greater amount than the sum of five shillings per annual for each Dog shall be imposed on such owner or keeper; and provided also, that no single penalty so to be inflicted for the breach or violation of any such rule or regulation shall exceed the sum of two pounds.

II. And be it enacted, That it shall and may be lawful for the said several Courts of General Sessions of the Peace in their respective Counties, and they are hereby authorized and empowered at their said first Court of General Sessions, annually to appoint a fit person to be collector of the tax so to be imposed under the provisions of this Act, who shall be sworn to the faithful discharge of his duty in like manner as any other Town or Parish Officer is required by any Law now in force or to be hereafter enacted, respecting the same, to all the pains and penalties for neglect of duty or refusal to serve as any other Town or Parish Officers are liable to by virtue of the Laws now in force; and it shall be the duty of such collector within the Parish or District for which he shall or may be appointed, 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 such tax; and in case the same be not paid to such collector within six days after the same shall have been demanded, that then such collector shall and may and he is hereby required in his own name to sue for and recover the same as is hereinafter directed; and the said tax when collected shall be forthwith paid into the hands of the Overseers of the Poor or Commissioners of the Poor House of such Parish, or of the Parish in which such District may be situated, for the use of the Poor thereof; such collector retaining for his trouble at and after the rate of twenty per centum on all sums actually paid in by him.

III. And be it enacted, That the several collectors so to be appointed, shall render accounts to the respective Courts of General Sessions of the Peace at every sitting of the same, of all collections by them made under this Act or any regulations by the authority of the same; which accounts shall contain a nominal list of all the persons within their respective Districts liable to pay the said tax, and the amount for which each person may be liable, and also a detailed statement of all the fines and penalties recovered; and the said collector shall be subject to all the pains and penalties for neglect or refusal to account for or pay over the monies to be collected or recovered by them, as

other collectors of rates or taxes are made liable to by any Act of the General Assembly now in force or hereafter to be enacted.

IV. And be it enacted, That all Dogs found going at large within the limits of any Parish or District, the inhabitants whereof shall be declared liable to Dog Tax by the authority of this Act, and owned or kept by any person residing within the same, without such collar or other mark as shall or may be directed by any rule or regulation of the respective Courts of General Sessions of the Peace for ascertaining the owners of Dogs within the same, shall be liable to be killed or destroyed by the collector of Dog Tax of such Parish or District, or by any constable of the same: provided always, that in case the owner or keeper of such Dog be known, that then he or she shall be liable to pay a fine of ten shillings over and above any tax imposed, to be recovered and paid as is hereinafter directed.

V. And be it enacted, That all fines and penalties, and all taxes imposed by this Act or under the authority thereof, shall be recovered with costs on the oath of one or more credible witness or witnesses, before any one of Her Majesty's Justices of the Peace of the County in which the tax may become due or the offence be committed, and that all such fines and penalties shall be paid over and applied in like manner as the said tax is directed to be paid over and applied in and by this Act.

VI. Provided always, and be it enacted, That nothing in this Act shall extend or be construed to extend to render any of the Officers of Her Majesty's Troops in any Garrison in this Province liable to any tax or imposition for any Dog or Dogs bona fide by them kept; and provided also, that no Dog belonging to any of the aborigines of this Province shall be deemed to be within the provisions of this Act.

VII. And be it 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 fifty, and no longer.