

Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1847. Fredericton, NB: John Simpson, Printer to the Queen's Most Excellent Majesty, 1847.

10 Victoria – Chapter 15

An Act in addition to and in amendment of an Act, intituled *An Act to provide for the repair of the Streets and Highways in part of the Parish of Woodstock.* Passed 12th March 1847.

Whereas the laying down of Wood or Stone upon the Side Walks or Promenades in that part of the Parish of Woodstock affected by the Act made and passed in the ninth year of the Reign of Her present Majesty, intituled *An Act to provide for the repair of the Streets and Highways in part of the Parish of Woodstock*, would be of great benefit to the inhabitants thereof;

I. Be it therefore enacted by the Lieutenant Governor, Legislative Council and Assembly, That whenever the Commissioners of Highways for the said Parish of Woodstock, or the major part of them, shall deem it advisable or necessary to improve the Side Walk or Promenade in the most populous part of the said Parish affected by the said Act, they shall and they are hereby authorized and empowered to provide one half the expense of making such improvement from any monies which may hereafter be assessed and collected under the provisions of the said Act, and the other half shall be levied and assessed in manner provided for by the said Act upon the proprietors of houses and lands abutting on the Side Walks or Promenades so to be improved or immediately benefited thereby; which assessment shall be collected in the same manner and subject to the same provision as the Rates prescribed by the said Act are required to be collected.

II. And whereas the remuneration allowed to the Collector of Road Tax by the provisions of the said Act, is found to be inadequate to the services performed;

Be it therefore enacted, That whenever the sum of money ordered to be assessed under and by virtue of the said Act shall not exceed one hundred pounds, the said Collector shall be entitled to receive out of the said money for his services a sum not exceeding eight per centum; and for any sum exceeding one hundred pounds, and not exceeding one hundred and fifty pounds, six per centum; and from one hundred and fifty pounds to two hundred pounds, five per centum, in the discretion of the Commissioners of said Parish, or the major part of them, in lieu of the compensation allowed by the said Act.

III. And be it enacted, That the said Collector shall on or before the twelfth day of December in each and every year, make and deliver to the Commissioners of Highways for said Parish a declaration in writing, upon oath, (which oath any Justice of the Peace for the County of Carleton is hereby authorised to administer,) of the monies he may collect and receive, under the provisions of said Act; and in default thereof the said Collector shall be subject to a penalty of ten pounds, to be sued for and recovered in manner provided by the twelfth section of said Act.

IV. And be it enacted, That if any Collector shall knowingly and willingly make a false declaration respecting the monies collected by him, under the provisions of the said Act, such Collector shall

be deemed guilty of a misdemeanor; and upon any conviction thereof, shall suffer the like pains and penalties as by law are incurred by persons guilty of wilful and corrupt perjury.

V. And whereas the present mode of collecting the amounts assessed upon the proprietors of land and other real estate, who do not reside in that part of the said Parish of Woodstock affected by the said Act, is attended with great difficulty; for remedy whereof, Be it enacted, That when the lands or other real estate of such non-resident shall be in the occupation of any person or persons whatever, as tenant or otherwise, the tenant or occupier of such lands or other real estate, shall be deemed liable to assessment, under said Acts, for such property, in the same manner as if he or they were owners thereof; and that in making such assessment the Commissioners of Highways for said Parish shall in such assessment distinguish the property so taxed as the property of non-residents from the property taxed as belonging to the person occupying the same as tenants or otherwise; and the occupiers as tenants of such property are hereby authorized and empowered to deduct the amount of such assessment from any sum or sums of money he or they may be liable to pay the non-resident proprietor thereof as rent or otherwise for the same; and the receipt of the Collector of Road Tax appointed under said Act shall, upon the ordinary proof of hand writing, be deemed and taken in all Courts of Law or Equity in this Province as sufficient evidence of the payment of such Tax.

VI. And be it enacted, That the provisions of the said Act, so far as the same, are inconsistent with this Act, be and the same are hereby repealed.

VII. And be it enacted, That this Act shall continue and be in force so long as the Act to which it is an amendment, and no longer.