

*Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1850.* Fredericton, NB: John Simpson, Printer to the Queen's Most Excellent Majesty, 1850.

13 Victoria – Chapter 22 New Brunswick Local Acts

**An Act relating to the levying and collecting of Rates in the City of Fredericton. Passed 25th April 1850.**

Whereas doubts are entertained relative to the levying and collecting Rates in the City of Fredericton, in consequence of the repealing of the various Acts now in force to provide for the assessing, levying and collecting County and Parish Rates in this Province, and it is advisable to provide therefor, and to make other provisions relating to the said City;

I. Be it therefore enacted by the Lieutenant Governor, Legislative Council and Assembly, That in addition to the power and authority conferred on the City Council of the City of Fredericton by an Act made and passed in the eleventh year of the Reign of Her present Majesty Queen Victoria, intituled *An Act to incorporate the City of Fredericton, to assess for various purposes in the said City*, the City Council of the City of Fredericton shall from time to time in the manner prescribed by the said Act to incorporate the said City, have full power and authority to levy and assess such sums of money as may from time to time be required for the support and relief of the Poor within the said City, for supporting the Fire Department, and for making and repairing the Streets and Roads in the said City; and that the Assessors appointed hereafter by the said City Council shall be possessed of such qualifications as the City Council shall prescribe, notwithstanding the provisions of any other Law in relation thereto.

II. And be enacted, That in the manner prescribed by the said Act to incorporate the City of Fredericton, the said City Council shall have full power and authority from time to time to make, enact and ordain such bye laws, rules and ordinances as they may deem necessary for levying, assessing and collecting such sums of money as the said City Council may determine to raise within the said City, and upon the inhabitants thereof; such rate or assessment to be assessed and levied on the real and personal property, or both, within the said City, and upon the owners and occupiers thereof in respect of such property, and upon the income of the inhabitants of the said City, derived from any trade, profession or calling in the Province, and upon the poll of the inhabitants of the City, and upon the sale of goods and chattels by public auction or otherwise within the said City, and upon the capital stock or other trading capital of any Bank, Insurance Company, or other trading or Joint Stock Company or Corporation; provided that the property, real and personal, of any Charitable, Educational, Eleemosynary or Religious Corporation, Society or Institution of the Imperial or Provincial Government, shall be exempted from taxation under this Act.

III. And be it enacted, That if any person assessed within the said City, or any assessed non-resident of the City who resides within the County of York, shall refuse or neglect to pay the amount of his assessment by the space of ten days after demand and service of notice thereof at the dwelling house or last place of abode of such person, either upon the wife or some adult

member of his family, the Collector shall make application to the Mayor of the said City, or to a Justice of the Peace of the County of York, who is hereby authorized upon oath being first made by the said Collector that the amount assessed upon any person has not been paid after demand or notice as aforesaid, to issue an execution against the person or the goods and chattels of the person complained of, or both, in such form as the City Council by bye law may prescribe; and the Constable to whom such execution shall be delivered, shall forthwith proceed to levy the same in like manner as provided by several Acts regulating proceedings before Justices of the Peace in Civil Suits; and no person committed to gaol under such execution shall be detained more than one day for every two shillings of the amount assessed and costs required by such execution to be levied, or more than fifty days in the whole, if the amount exceed five pounds; and any person so committed shall be entitled to his discharge at the expiration of such time, but the said execution shall remain in full force and effect for the space of twelve months from the date thereof against the property of such person so discharged as aforesaid.

IV. And be it enacted, That when any person assessed as a non-resident shall not reside within the County of York, the Collector may sue in his own name for the amount assessed, in an action of debt in any Court having jurisdiction to the amount thereof; and in such action, an extract from the assessment containing the rate or assessment of the person so sued, certified by the City Clerk, shall be conclusive evidence of such assessment; or the said Collector may proceed to obtain payment of the said assessment of such non-resident as follows, namely: The Collector shall as soon as may be cause public notice to be given of such assessment in the Royal Gazette for the space of three months, and if the assessment be not then paid, with the expense of such notice, the Mayor is hereby authorized, on the application of such Collector, by Warrant under his hand and seal, to order the Sheriff or Coroner in the County of York to sell at public auction to the highest bidder, first giving thirty days notice of such sale in the manner before mentioned, so much of the said real property as may in his judgment be sufficient to pay such assessment, with all the costs and charges attending the recovery of the same, retaining the overplus, if any, for the use of such owner; and the said Sheriff or Coroner is hereby empowered and directed to execute a Deed to the purchaser of such property, his heirs and assigns, and to deliver seizin and possession thereof to such purchaser.

V. And be it enacted, That in any future election for City Councillors, every person being in other respects qualified to vote according to the provisions of the Act to incorporate the City of Fredericton, or the Act in amendment thereof, who shall have paid twenty days at least before such election, all the City rates to the amount of twenty shillings at least in the whole, for the year previous, which are then due and payable in respect of any assessment made in the said City by the City Council, shall be entitled to vote at such election; and proof of such payment, to entitle the person to vote, shall be made in such manner as the said Council may by bye law prescribe, and which amount of rates shall not include Dog Tax.

VI. And be it enacted, That all fines, penalties and forfeitures imposed for the breach of the provision of any law or ordinance relating to Tavern Keepers and Retailers, or of any bye law of the said City, shall be paid to the Treasurer of the said City for the use and purposes of the said City.

VII. And be it enacted, That the City Council of the(said City shall have full power and authority to make bye laws, rules and ordinances for the sale or destruction of any lumber, chattel or thing lying on or encumbering any Street or Landing in the said City.

VIII. 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 two.