

Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1857. Fredericton, NB: John Simpson, Printer to the Queen's Most Excellent Majesty, 1857.

20 Victoria – Chapter 12 Session 2

An Act to regulate the Road Tax of Non-Residents on Property situate on Islands in the River Saint John. Passed 26th March 1857.

Section.

1. Expenditure of Road Tax for Island property in the River Saint John.

Section.

2. How and by whom such money to be assessed.

Be it enacted by the Lieutenant Governor, Legislative Council, and Assembly, —

1. That from and after the passing of this Act, all moneys collected under and by virtue of the eighteenth Section of an Act made and passed in the eighteenth year of the Reign of Her present Majesty, intituled *An Act relating to Highways*, from divided or undivided Estates of females, minors, and nonresidents on Real Estate situate on Islands in the River Saint John, shall be expended on the Highways in the Parish and District wherein the owner resides; provided always, that the owner of such real estate so taxed reside in the County in which the property is situate, if not, then and in such case the same to be expended on the Highways in the Parish to which such Island may be attached.

2. The duty of assessing, levying and collecting the moneys so to be expended in the Parish where the owner resides, shall be performed by the Commissioners of Highways and Collectors of Rates in such Parish, instead of in the Parish where the Islands are situate, and in the same manner as all other assessments and collections for Highways are made, and shall, when collected, be paid to the said Commissioners of Highways of the Parish where the owner resides, to be by them expended as herein before mentioned.