

Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1860. Fredericton, NB: John Simpson, Printer to the Queen's Most Excellent Majesty, 1860.

23 Victoria – Chapter 10

An Act relating to Taxation on the several Parishes of the City and County of Saint John. Passed 8th March 1860.

Section.

Preamble.

1. Justices in Sessions may order Surveys to aid valuation for taxation;

Section.

2. May also make Regulations to facilitate information;
3. May order assessment for expenses.

Whereas for the purpose of obtaining A more satisfactory adjustment of the proportions of taxation which the City of Saint John should bear in connection with the several other Parishes of the City and County of Saint John, it is expedient that the Justices of the Peace for the City and County of Saint John should have power to obtain more exact information relating to the real estate liable to taxation, situate in the said City and County, and also to raise the funds necessary to defray the expense thereof;—

Be it therefore enacted by the Lieutenant Governor, Legislative Council, and Assembly, as follows:—

1. The Justices of the Peace for the City and County of Saint John in General or Special Sessions, are hereby authorized from time to time to order the making of any surveys and plans relating to all real estate situate in the City and County aforesaid, liable to taxation under the assessment laws, in such manner and to such extent as they shall think proper: and for that purpose the Common Council of the said City for the said City, and the said Justices in any such Sessions for the said County, may appoint such persons for the work or any part thereof, and such Committees or persons to superintend the same, as may be necessary; and also such persons to obtain information respecting the whole of the said real estate or any part thereof, and respecting the value of the same, or the situation thereof with reference to the City and Parish bounds or otherwise, and with reference also to taxation in due proportion among the said Parishes and City of Saint John, as circumstances may require—the object of such surveys, plans and appointments being to ascertain the extent and value of the whole real estate liable to taxation under the Assessment Laws as aforesaid, in the said City and County, and in the said City and each of the said Parishes separately: and all such plans, surveys and information relating to the City of Saint John, shall be filed in the Common Clerk's Office, and relating to the several Parishes of the said County of Saint John, in the Office of the Clerk of the Peace for the City and County of Saint John.

2. The said Justices may at such Sessions from time to time make such rules and regulations, with penalties in no one case exceeding five pounds, for the purpose of effecting all or any of the objects aforesaid, and of obtaining the information aforesaid from the several proprietors or occupiers of the real estate aforesaid, or from all or any of the public offices of the City and County

aforesaid, and may make such orders and arrangements for the purpose of paying all parties employed or entitled to be paid or assisting in any of the objects aforesaid, as they may deem just and proper, and may direct the mode of recovering, and the uses to which such penalties or any of them may be applied.

3. For the purpose of defraying the expenses of all or any of the services hereinbefore mentioned, the said Justices at any such Sessions may order an assessment or assessments from time to time of such sum or sums of money as may by them be considered sufficient for the same, not to exceed in the whole the sum of five hundred pounds; and the said assessment or assessments, when so ordered, shall be assessed on the said City and County and the inhabitants thereof, and levied and collected in the same manner as the contingent or other general assessments of the County of Saint John are assessed, levied, and collected under any laws now or hereafter to be enforced; and the same shall be paid over by the Collector into the hands of the County Treasurer as he shall from time to time collect the same, to be paid by such Treasurer on the orders of the said Justices at any such Sessions passed for the purposes as aforesaid, as occasion may require.