

Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1861. Fredericton, NB: John Simpson, Printer to the Queen's Most Excellent Majesty, 1861.

24 Victoria – Chapter 19

An Act to impose a Tax on unimproved Granted Lands, to provide a Fund for opening of Roads and building Bridges in the Parishes in which the Lands lie. Passed 12th April 1861.

Section.

1. One cent per acre to be annually assessed and collected on granted wilderness land.
2. Assessors to prepare the lists and deliver them to Collectors by 1st July; collection and recovery.
3. Assessors and Collectors to file documents with the Clerks of the Peace.

Section.

4. Renumeration of Assessors & Collectors.
- 5 & 6. When lands to be exempted from taxation.
7. Expenditure of money collected, by whom to be made, and purpose.
8. Liability for neglect by assessors and Collectors;
9. Also by Commissioners.

Whereas there are many tracts of Granted Lands in various parts of this Province, now remaining unimproved;—

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

1. That from and after the passing of this Act, there shall be annually assessed and collected a rate or sum of one cent on every acre of granted wilderness land, except as hereinafter excepted; the said sum to be paid by the respective owners thereof, and to be assessed, levied, collected and applied as hereinafter is prescribed and directed.
2. It shall be the duty of the Assessors of Rates in the several Parishes in this Province, in each and every year, to prepare a list shewing the quantity of land to be taxed in their respective Parishes, with the amount to be assessed upon each individual, and deliver a true copy thereof on or before the first day of July in each and every year, to the Collectors elected or appointed for the said Parishes to collect the Parish rates, the said sum or tax to be collected, sued for, and recovered in the same manner as rates and taxes are now collected, sued for and recovered, under any Act now or that may be hereafter in force relative to the assessing, levying, and collecting County or Parish rates; and when collected to be paid over by the said Collector on the first Monday in every month— all moneys received by him during the previous month—to the Commissioners elected or appointed for the expenditure of Bye Road appropriations for the Parish in which the lands lie.
3. The Assessors of Rates shall without delay file in the office of the Clerk of the Peace a true copy of the assessment lists so made by them under this Act, in the same manner as in assessments in other cases, and the Collectors shall render an account of the collections made by

them into the office of the Clerk of the Peace, in the same manner as is now required in other assessments for County and Parish rates.

4. The Assessors shall be entitled to receive from the Collectors at and after the rate of five per centum upon the amount assessed, for their trouble in making the assessment under this Act, to be first paid by the Collectors respectively when collected, and the Collector shall retain out of all moneys by him collected under this Act, at the rate of five per centum for his trouble in making such collection.

5. When any proprietor of any lot or tract of land containing three hundred acres or less shall be residing thereon either by himself or others, or in case of non-residents shall have improved and brought into a state of cultivation ten acres for each and every hundred acres of land of which such person shall be the owner for the time being as aforesaid, such tract or lot of land shall be deemed improved, and exempt from taxation under this Act.

6. That in all cases whenever the improvements made in manner aforesaid upon any lot or tract of land shall not equal the proportion of ten acres to every hundred acres contained in such tract or lot of land, every hundred acres of which the improvement falls short shall be deemed wild lands, and subject to the tax imposed by this Act; provided always, that nothing herein contained shall be construed to extend to actual settlers on lots not exceeding three hundred acres each; and in case any proprietor of any tract or lot of land containing more than three hundred acres shall be residing thereon either by himself or others, and shall not have cultivated at the rate of ten acres for each and every hundred acres, such proprietors shall be liable to taxation for every hundred acres, more or less, not excepted by cultivation, which may exceed three hundred acres, at the rate of one cent per acre: provided always, that no owner of lands shall be taxed under the provisions of this Act on lands in the Parish where he resides.

7. All moneys collected and paid over to the Commissioners of Bye Roads under the provisions of this Act, shall be by them expended in each and every year, in the opening and improving of roads and the building and repairing of bridges through or near to the wilderness lands from which such moneys shall be raised, in the respective Parishes, and as far as practicable to encourage the settlement and improvement of such wilderness lands; and such Commissioners respectively shall, ten days before the first General Sessions, or the first meeting of the Municipality, as the case may be, for the respective Counties, in each and every year, file a detailed account on oath, accompanied by proper vouchers, in the office of the Clerk of the Peace or of the Secretary Treasurer, showing the manner in which such moneys have been expended and applied; provided, that in opening out new roads the same shall be laid out and recorded by the Commissioners of Highways as now provided by law.

8. The Assessors and Collectors of such rates, in case of neglect or refusal to perform the duties required of them respectively by this Act, shall be subject and liable to the same fines, penalties, and forfeitures, to be imposed, recovered, and applied in the same manner as provided under the laws now or that may hereafter be in force relative to the assessing, levying, and collecting of County or Parish rates.

9. Any Commissioner receiving moneys under the provisions of this Act, who shall neglect or refuse to render his account for the moneys received, or work done by him, or shall retain in his hands any moneys contrary to the provisions of this Act, or not properly expend the same, shall be liable to the same proceedings, fines, and penalties, to be imposed, sued for, and recovered and applied in the same manner as Commissioners of Highways are now or may hereafter be made liable, under any law that now is or that may hereafter be in force relating to Highways.