

*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 29

**An Act to amend an Act intituled *An Act relating to the levying, assessing, and collecting of Rates in the City of Saint John*. Passed 12th April 1861.**

Section.

1. Reciever on eastern side of harbour  
may issue execution for unpaid taxes:  
proof of non-payment;

Section.

2. May direct the Sheriff to make sale of  
real estate.

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

1. If any person assessed on the eastern side of the Harbour in the City of Saint John, under and by virtue of the Saint John Assessment Act of 1859, or in accordance with the provisions thereof, in pursuance of any Act or Acts of Assembly made or to be made, shall not pay the amount for which he is liable under such assessment, either on his own account or by virtue of the seventeenth section of the hereinbefore recited Act, within ten days after notice of demand thereof, the Receiver of Taxes of the City of Saint John on the eastern side of the Harbour, may issue Execution (A) against the person so assessed, specifying in such Execution whether it be on the person's own account, or under the seventeenth section of the hereinbefore recited Act; which Execution may be executed by any of the Marshals of the City Court of the said City, according to the tenor thereof; provided always, that proof of such notice of assessment, and the non-payment of such assessment, shall be verified by the affidavit of the Collector.

2. It shall be lawful for the said Receiver of Taxes instead of the Police Magistrate, by warrant under his hand and seal, to order the Sheriff of the City and County of Saint John to make the sale of real estate under the provisions of the twenty fourth section of the said recited Act; which sale shall be made and conducted in every respect, and have the like effect as if the same had been made under the warrant of the Police Magistrate prior to the passing of this Act.

3. The Receiver of Taxes on the western side of the Harbour in the said City, shall have the like power and authority in respect to the collection of taxes on the said western side of the Harbour in the said City, and the issuing of Executions and Warrants, as is hereby given to the Receiver for the eastern side in respect to assessments on the said eastern side of the said City; and such Executions and Warrants shall be obeyed and executed by the Marshals and by the Sheriff respectively in the same manner.

4. The Receiver of Taxes on the said western side of the City, shall be entitled to receive his commission on the amount of taxes collected by him, and not on the amount assessed.

5. The Auditor for the time being of City Accounts in the City of Saint John, shall be Auditor of the Accounts of the Receivers of Taxes respectively of the said City, any law or bye law of the Corporation of the said City to the contrary notwithstanding.

6. The fees on Executions under this Act shall be as follows:—

To the Receiver on issuing every Execution for the use of the Corporation, the sum of ten cents.

To the Marshal for executing Warrant, forty cents.

7. So much of the Saint John City Assessment Act of 1859, as is inconsistent with this Act, is hereby repealed; provided, that nothing in this Act shall be construed to prevent the Police Magistrate from collecting as heretofore, any Accounts for City and County Taxes that may have been placed in his hands prior to the passing of this Act.

A.—Execution.

To any Marshal of the City Court of the City of Saint John.

Levy and sell of the goods and chattels of A. B. within the City of Saint John, the sum of \_\_\_\_\_ which has been assessed upon him [*if under the 17th Section say under the seventeenth section of the Saint John Assessment Act of 1859.*] and also \_\_\_\_\_ for costs of execution and levying, the whole being \_\_\_\_\_, and have that money at my office on the \_\_\_\_ day of \_\_\_\_\_ [*not less than ten nor more than thirty days from the date of the Execution*] and for want of goods and chattels whereon to levy, take the said A. B. and deliver him to the keeper of the Gaol of the City and County of Saint John, who is hereby required to receive him and keep him safely \_\_\_\_ days, unless the same with costs be sooner paid, and make return hereof at the day and place aforesaid.—Dated this \_\_\_\_ day of \_\_\_\_\_ A. D. 18 \_\_\_\_.

C. D. Receiver of Taxes,  
City of Saint John.