

Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1863. Fredericton, NB: G. E. Fenety, Printer to the Queen's Most Excellent Majesty, 1863.

26 Victoria – Chapter 8

An Act further to amend an Act intituled *An Act in amendment and consolidation of the Laws relating to Highways*. Passed 20th April, 1863.

Section.

1. Section 16, 25 Vic. cap. 16, repealed.

Section.

2. Assessments on estates of females, minors, and non-residents, how collected and applied.

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

1. The sixteenth Section of an Act passed in the twenty fifth year of the Reign of Her present Majesty, intituled *An Act in amendment and consolidation of the Laws relating to Highways*, is hereby repealed.
2. All divided or undivided estates of females, minors, and non-residents, shall be assessed in the same ratio as the estates of residents, to be levied and collected as provided in and by the seventeenth Section of the Act to which this is an amendment, and to be paid to the Commissioners of the Parish in which such estate is situate, in proportion to the assessment made on such estate, to be by them applied in repairing the Roads or Streets in such Parishes; any assessment on the property of females or minors may be paid in labour, by substitute; provided that this Act shall not apply to lands of non-residents subject to the tax of one cent per acre, levied under the Act made and passed in the twenty fourth year of Her Majesty's Reign, intituled *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*.