

Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1866. Fredericton, NB: G. E. Fenety, Printer to the Queen's Most Excellent Majesty, 1866.

29 Victoria – Chapter 20 (Session 2)

An Act to enable the Corporation of the City of Saint John to grant certain exemptions to former Members of the Fire Department of said City. Passed 9th July, 1866.

Section.

1. Exemption from taxes, how and by whom made; how apportioned.

Section.

2. Exemptions not to affect right of voting

Whereas the Common Council of the City of Saint John, in pursuance of the authorities vested in them in the organization and control of the Fire Department, have reduced the number of Firemen in said City in consequence of the introduction of steam power Engines: And whereas certain of the former Firemen in said City have faithfully served for several years, but not a sufficient time to entitle them to the privileges conferred by the sixth Section of the Act thirteenth Victoria, Chapter 5, intituled "An Act for the better extinguishing of Fires which may happen in the City of Saint John," and Acts in amendment thereof; And whereas it is desirable to grant certain exemptions from local taxes to such discharged firemen, in the amounts, and for the periods, and in the manner hereinafter specified;—

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

1. The Mayor, Aldermen and Commonalty of the City of Saint John, in Common Council, may by Resolution in which not less than two thirds of the whole body present at any meeting agree, and they are hereby authorized to give and grant to any person who was an engineer or fireman of the Saint John Fire Department at the time of the disbanding of certain Companies of said Department in the month of November in the year of our Lord one thousand eight hundred and sixty four, an exemption from payment of City and County Taxes, according to term of service, in the following proportions, namely:—In case of service for twelve years in succession, and less than fourteen, exemption to the amount of six dollars in each year for fourteen years: In case of service for ten years in succession, and less than twelve, exemption to the amount of five dollars in each year for ten years: In case of service for eight years in succession, and less than ten, exemption to the amount of four dollars in each year for eight years: In case of service for six years in succession, and less than eight, exemption to the amount of three dollars in each year for six years: In case of service for four years in succession, and less than six, exemption to the amount of two dollars and fifty cents in each year for four years: In case of service for two years in succession, and less than four, exemption to the amount of two dollars in each year for two years: And every person to whom the Common Council shall so grant such exemption shall be exempt accordingly; and it shall

be the duty of the Common Clerk of said City to certify such exemption to the Receiver of Taxes of said City.

2. Any exemption granted under this Act shall not affect the right of voting of any person so relieved, but a certificate of such exemption granted by the Receiver of Taxes shall for all purposes of Elections be as effective to all intents and purposes as a tax receipt.