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CAP. XV.

*AN ACT to Provide for the Liquidation of a certain Debt contracted by the Colony for the Making and Widening of the Streets and Firebreaks of St. John's, and for the Permanent Improvement thereof.*

[Passed 10th May, 1858.]

**W**HEREAS a Debt has been incurred by the Government of this Colony, exceeding the sum of Sixty Thousand Pounds, chargeable on the General Revenue thereof, to compensate the Owners of Land, in St. John's, taken for the making and widening of Streets and Firebreaks therein; thereby improving and encreasing the value of such property; and such owners have paid nothing towards such improvements, and it is just and expedient that they should contribute to the payment of the said Debt, and to the permanent improvement of the said Town.

Preamble.

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

Stipendiary Magistrates and Clerk to appraise land and rental.

I. That the Stipendiary Magistrates for the Central District, and the Clerk of the Peace thereof, shall appraise the landed property in St. John's and the annual rental or value thereof, and yearly and every year, or half-yearly, raise and levy an assessment or land-tax upon and from such property rateably according to such appraised value, to an amount not exceeding Two Thousand Pounds per annum, to be paid to the Clerk of the Peace by the owners thereof, in such rateable proportions and according to such appraisement as the Magistrates and Clerk of the Peace may order and adjust.

Payment of assessment to Clerk of the Peace.

Tenant or occupier of land to pay assessment and to be repaid by ground landlord.

II. The tenant or occupier of any landed property assessed or liable to be assessed for the said land-tax, shall be bound to pay the sum in the first instance, and he shall be entitled to deduct the same, when so paid by him, from the ground rent then due, or accruing due, and payable to the owner or ground landlord of any such landed property, or to proceed against him therefor, and recover the same in a summary manner before any Two Justices of the Peace, or any Court of Justice; and no provisions, covenants, conditions, or terms, contained in or referred to in any lease, agreement or demise, shall have any force or effect to relieve the owner or ground landlord from the payment and charge of any such tax or assessment, or make the same or any part thereof chargeable upon any such tenant or occupier, or prevent such tenant or occupier from deducting the amount of such tax or assessment, paid by him, from the ground-rent, or recovering the amount thereof so paid from the owner or ground landlord.

Proviso, that no lease &c., shall oblige the tenant to pay said assessment.

Mode of recovering assessment in case of default.

III. In case default be made in paying the said land tax or assessment, it shall be lawful for the Clerk of the Peace to levy the amount thereof, with costs, by warrant of distress, and thereunder to take and sell any goods or chattels found on the land or premises assessed, or any part thereof, in satisfaction and payment of the amount of such tax due or assessed thereon, and the costs of such distraint; or, at the option of such Clerk, to proceed by action for such amount, in a summary manner, before any Two Justices of the Peace, or any Court of Justice, against any tenant or occupier or the owner or ground landlord.

Service of Summons, &c., on Agent in the absence of owner.

IV. Service of any summons or other process, notice, or other matter under this Act, upon the known agent of any absent owner, ground landlord, tenant, or occupier, shall be deemed good service upon the principal.

All land, whether occupied or not, to be subject to such tax.

V. No land shall be exempted from any such assessment or tax, by reason of the same not being let or occupied.

All monies collected to be paid over to the Receiver General.

VI. All monies raised under this Act, shall be paid into the office of the Receiver General by the Clerk of the Peace, as the same shall be collected, less ten per cent. on the amount collected shall be retained by the Clerk to defray the expenses of collection.

Receiver General to keep separate account thereof.

VII. The Receiver General shall keep a separate account of such monies, which shall be appropriated for the purposes of this Act, in such manner as the Legislature shall from time to time enact.

VIII. It shall be lawful for the Stipendiary Magistrates and Clerk of the Peace, to exempt any landed property from any such tax or assessment where it appears that the Owner or Ground Landlord thereof has not received any compensation from the Government for any part of the said land taken for making or widening any adjoining Street, Lane, or Firebreak, and that the same has not been improved or increased in value at the public expense, by reason of the making or widening of any Streets, Lanes, or Firebreaks in St. John's, since the Fire therein in the Year One Thousand Eight Hundred and Forty Six; or that the sole and exclusive Owners or Ground Landlords of any such landed property are contributors to such expense, as actual consumers, in this Colony, of dutiable articles under the Revenue Laws thereof.

Power of Magistrate to exempt certain lands from tax.

IX. All Crown Lands, Public Buildings, Cathedrals, Churches, Chapels, Clerical Residences, Schools, and Houses, owned or occupied by Religious or Charitable Bodies, or held for Religious or Charitable uses or purposes, shall be exempt from such tax or assessment.

Public and certain other buildings exempt from tax.

X. No appeal by Certiorari or otherwise shall be to any Superior Court from the decision of any Two Magistrates, for any matters done by them under this Act; nor shall any replevy lie for any distraint thereunder.

No appeal by certiorari.

XI. That it shall be lawful for the Governor in Council to make an arrangement with any persons or Company to provide a permanent and sufficient supply of Water for the protection of property in St. John's, and for the use of its Inhabitants, upon such terms and subject to such regulations as may be deemed advisable by the Governor in Council; and for the purpose of defraying the expense thereof, to pay and raise by loan, upon giving at least One Month's public notice, a Sum not exceeding Seven Thousand Five Hundred Pounds, for which Debentures shall be issued according to the form given in the Schedule in this Act, by the Receiver General, on the general credit of the Colony, in sums not less than Fifty Pounds each, to be repaid out of such monies as shall be raised and received under this Act, within Twenty Years from the date of such Debentures, with Interest thereon at the rate of Six per cent per annum, payable half-yearly, on the 30th June and 31st December yearly.

Provision for supply of water for St. John's.

XII. That at least Ten per cent. of the annual amount of the assessment paid to the Receiver General shall be annually deposited by him in the Newfoundland Savings' Bank, to form a Sinking Fund for the redemption of any Debentures issued under this Act, and the balance of such assessment remaining in his hands, after paying the said Ten per cent and the annual interest on said Debentures, shall be expended in making, widening, and improving Streets, Lanes, and Firebreaks in the said Town, and in the Drainage and Sewerage thereof, under the direction of the Board of Works.

Sinking fund for redemption of Debentures.

Schedule of Form.

## SCHEDULE.

*St. John's Improvement Debenture.*

This is to certify that A. B., having advanced by way of loan the Sum of                    sterling, equal to                    currency, towards the Improvement of the Town of St. John's, on the General Credit of the Colony, the said A. B. or order, or his assignee, shall be entitled to receive, at the office of the Receiver General of this Colony, the said sum of                    sterling, equal to                    currency, within 20 years from the date hereof, with Interest thereon, at the rate of 6 per cent per annum, payable half-yearly, on the 30th June and 31st December in each year, according to the terms of an Act passed in the 21st Year of the Reign of Her Majesty, entitled "An Act to provide for the liquidation of a certain debt contracted by the Colony, for the making and widening of Streets and Firebreaks of St. John's, and for the permanent improvement thereof." Dated at St. John's.