

erty and civil rights, direct taxation and municipal institutions.

The act contains no definition of municipal institutions. That was unnecessary, inasmuch as such institutions had existed in the several provinces for many years, and their nature and functions were well known and understood.

These institutions included city and town corporations, which had numerous public duties to perform for the benefit of their respective inhabitants, and which required the annual expenditure of large sums of money which were raised by taxation of real and personal property, and also of income.

The City of St. John is probably the oldest municipality in the Province of New Brunswick, and its present charter of incorporation is the Statute 52 Vic., c. 27, which makes provision for the levy of the taxes required for the public service by a number of sections beginning with number 112, and of which those bearing on this appeal are Numbers 115, 116, 120, 149, and Schedule A. Title Income.

Section 120 provides that all taxes shall be raised by an equal rate upon the value of the real estate situate within the city, and upon the personal estate and the income of the inhabitants, being the income derived and coming in any manner except from real or personal estate actually assessed.

Section 149 declares that income shall mean the annual gross sum arising to any male inhabitant, or rateable person, from any place, office, profession, trade, calling, employment, &c., except from real or personal estate actually assessed.

Section 115 provides that the Board of Assessors shall on or before the first day of April in each year publish a notice within the city, requiring all persons liable to be taxed to furnish to the assessors true statements of their real estate, personal estate, and income, on forms obtainable at the office of the assessors.

(To be continued.)

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