

*At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on Tuesday the 28<sup>th</sup> day of May 1765, in the Fifth Year of His Majesty's Reign, and there continued by several Prorogations until the eighteenth day of June, 1768, in the Eighth Year of His said Majesty's Reign; being the Sixth Session of the Fourth General Assembly convened in the said Province.*

8 George III – Chapter 13 (Session 1)

**An Act for granting to His Majesty, a Duty on Wheel Carriages within the Peninsula of Halifax.**

Whereas it is expedient that the public highways within the peninsula of Halifax, and the streets of the town and suburbs thereof should be properly maintained and kept in good repair, for the use, benefit, and advantage, as well of the inhabitants as of the people who resort from the country to the principal seat of government: And whereas it is just and necessary that a revenue be raised towards defraying the expences that may be thereby incurred, we His Majesty's most dutiful and loyal subjects, the representatives of this Province met in General Assembly, being desirous to make provision in this cafe, have resolved to give and grant unto His Majesty, the duties hereinafter mentioned, and we do humbly pray that it may be enabled, and be it enacted by the lieutenant governor, council, and assembly, that from and after the first day of August one thousand seven hundred and sixty eight, there shall be raised, levied, collected and paid, unto His Majesty, His Heirs, and Royal Successors, for the public use of this Province, and the support of the government thereof, for each and every wheel carriage used within the peninsula of Halifax, drawn by one or more horses or by oxen, for each pair of wheels of such carriage, a duty of ten shillings, which duty shall be paid by the owners or proprietors of such carriages excepting as is hereinafter excepted) during the continuance of this Act.

II. And be it also enacted, that all owners of such wheel carriages shall within thirty days after the said first day of August, one thousand seven hundred and sixty eight, enter their names, and the number and kinds of carriages and horses they respectively use, with the collector or collectors of excise duties at Halifax, under the penalty of forty shillings in case of neglect, to be applied to and for the use of the aforesaid highways.

III. And be it also enacted, that the proprietors of all wheel carriages as aforesaid, shall pay the duties by them respectively payable, into the hands of the said collector or collectors of excise in manner following, that is to say, one moiety or half of the said duty on or before the first day of February, one thousand seven hundred and sixty nine, and the other moiety or half thereof, on or before the first day of August, in the year one thousand seven hundred and sixty nine. And if any person or persons shall refuse or neglect to pay the duties imposed by this Act, at the respective periods when the same becomes due, it shall and may be lawful, on complaint by the said collector or collectors of the said duties to any one of His Majesty's Justices of the Peace for the county of Halifax, for such Justice to cause the same to be levied by Warrant of Distress from off the goods and chattels of the person or persons

refusing or neglecting to pay the same, with the charges. And the persons hereafter mentioned, at the expiration of their office, shall account as hereafter directed.

IV. And be it further enacted, that the said collector or collectors of excise, shall pay into the treasury of this Province, all the monies he or they shall collect by virtue of this Act, in thirty days after the first day of February and the first day of August annually; which monies shall be there entered separate and apart from all other monies, paid or payable to His Majesty, and shall be there reserved, to be from time to time issued and applied for defraying the necessary expences of maintaining and keeping in repair the public roads within the said peninsula, and the streets within the town and suburbs of Halifax.

V. And be it further enacted, that the Governor, Lieutenant Governor, or Commander in Chief of the Province, be and he is hereby empowered to appoint one or more persons for directing and superintending the repairs of the said roads and streets, to whom warrants shall be by him issued for payment, out of the said duties, of all such accounts as may justly arise for materials or labour, by him or them purchased or directed to be done for the purposes aforesaid; any law, custom, or usage to the contrary notwithstanding. Provided always, that before the granting any such warrants, such person or persons accounts shall be regularly auditted and examined, and afterward annexed to the warrant for payment, at the time the same shall issue.

VI. And whereas divers persons, owners of wheel carriages of various kinds, keep and use no more than one or two horses or two oxen for all such carriages, and whereas sundry persons may have wheel carriages for sale or otherwise, which are not used; For relief of owners under such circumstances, be it enabled and declared, that any person or persons who keep one or two horses or two oxen for the use of one wheel carriage, and may for conveniency keep several other wheel carriages, to be used on different occasions by the same cattle, shall be liable to pay duty for no more than one carriage only; and that any person or persons who shall have such wheel carriages for sale or otherwise, and shall make no use thereof, he or they shall be exempted or excused from paying the duties imposed by this Act.

VII. And whereas divers wheel carriages now used for heavy burthens are very hurtful to the public highways, and occasion a constant annual expence for filling up the rutts made thereby, occasioned by narrow wheels: And whereas it has been found by experience that carriages on wheels with broad fellies, do little or no damage to the roads, and are easier in rough grounds than narrow wheels; Be it therefore enacted, that the owner or owners of every waggon, wain, cart, truck, or other carriage, for heavy burthens, having the fellies of the wheels thereof of the breadth or gage of not less than eight inches at the bottom, shall be totally exempted and excused from paying the duties hereby imposed, for and during the time they make use of such broad wheels only; upon sufficient proof being made of such usage, to the satisfaction of the said collectors of excise.

VIII. And be it also further enacted, that the monies arising by the operation of this Act, shall be accounted for unto His Majesty in the Kingdom of Great Britain, and to the commissioners of His Majesty's Treasury, or High Treasurer for the time being; and auditted by the Auditor General of His Majesty's plantations, or his deputy.

IX. And be it also enacted, that this Act shall continue and remain in force for the term of three years from the first day of August, one thousand seven hundred and sixty eight.