

*At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on the Sixth Day of June, 1770, in the Tenth Year of the Reign of Our Sovereign Lord George the Third, of Great Britain, France, and Ireland, King, Defender of the Faith, &c. and there continued by several Prorogations until the Ninth day of June, 1772, in the Twelfth Year of his said Majesty's Reign, being the Third Session of the Fifth General Assembly convened in the said Province.*

12 George III – Chapter 9

**An Act for raising a Fund for the Purpose of making and repairing Bridges and Roads of Communication through the Province.**

Whereas the monies arising from the duty upon licenses to retail liquors, are not sufficient to answer the purposes thereby intended in providing for the repairs of the roads and bridges in this province, and whereas the legislature has endeavoured by various ways and means to raise a fund, for so necessary a purpose, but without effect;

I. Be it enacted, by the Lieutenant Governor, Council and Assembly, that from and after the first day of August this present year, there shall be raised, levied, collected, and paid by every householder and owner of lands in this province, who has held the same for one year or upwards, (glebe lands and school lands excepted) the several taxes following, that is to say, by every householder, owner, or proprietor, of any quantity of land not exceeding five hundred acres, two shillings and six pence, and by every owner or proprietor of land exceeding five hundred acres, at the rate of six pence for each one hundred acres.

II. Provided always, and be it enacted, that no tax on any person shall exceed the sum of fifty shillings in the whole, and if the lands held by him shall be in several counties, the same shall be proportioned.

II. And be it enacted, that the said taxes shall be assessed and levied upon every proprietor, tenant or occupant of such lands, agreeable to an assess roll to be made and returned in each county for that purpose, and to be paid in manner as herein after directed.

III. And be it also enacted, that the Governor, Lieutenant Governor, or Commander in Chief, for the time being, be and he is hereby impowered, by and with the advice and consent of His Majesty's council to appoint such, and so many able and discreet persons as to him shall seem meet, not less in number than three in each county, to be commissioners or directors of roads in the respective counties in this province.

IV. And be it further enacted, that the Justices of the Peace in the several counties in this province, shall at the General Sessions of the Peace, or at a Special Sessions to be held for that purpose, on or before the first day of November next, appoint two or more fit and sufficient inhabitants as assessors in each township within the same, and one or more

responsible persons being inhabitants and freeholders in said county to be collectors of taxes in such county.

V. And be it also enacted, that the said assessors shall, and they are hereby directed to examine into and ascertain the number of householders and quantities of lands liable to be assessed by virtue of this Act, in the township for which they are appointed, and to form a role of all such householders and lands, which role shall contain the quantities of land held by every proprietor with the names of the grantee, tenant or occupant, together with the sums assessed upon every such proprietor, tenant or occupant carried out against their respective names, which role made in form aforesaid, the said assessors shall duely return within the space of two months from the time of their appointment, to the Justices at an adjournment of the said General Sessions of the Peace, or of the Special Sessions held for the purposes aforesaid in the respective counties, and ten days notice shall be given of the said assessment, by fixing up at the most publick place in each township, a list of the persons names and sums so assessed, and no sufficient cause being shewn to the contrary by the said persons, within said ten days, two or more of the said Justices shall approve of the said assess role by indorsing their names thereon, and shall issue their warrant to the collector, or collectors with said assess role annexed thereto, empowering them immediately to levy the same, and the said collector or collectors shall thereupon post up publick notifications, advertising the said assessment and ascertaining certain times and place of keeping an open office for receipt of such assessment, not less than two days in each week for the space of four weeks.

VI. And be it enacted, that if any assessor or collector shall wilfully neglect or refuse to serve or to perform his duty in the due and speedy execution of this Act (not having lawful excuse) or shall be guilty of any fraud or abuse in executing the same, he shall forfeit and pay a fine not exceeding the sum of ten pounds to be recovered on complaint of the said commissioners or directors or any two of them, before two of His Majesty's Justices of the Peace, and be levied by warrant of distress and sale of the offenders goods and chattels, and the said two Justices shall thereupon appoint another in his stead.

VIII. And be it also enacted, that where any lands rateable by this Act shall not be within any particular township or county, or where any granted townships are unsettled, and no fit person or persons are to be found thereon to be appointed assessors or collectors, the Justices of the Peace for the county of Halifax, shall in such case at their General Sessions, or at a Special Sessions to be held as aforesaid, appoint two sufficient persons residing nearest or most contiguous to such lands, to assess the same, who shall be governed and directed by the same rules, orders and directions, as are prescribed respecting other lands, and the assessment so made shall be levied and collected by the collector for the township most contiguous to such lands, or to the owner thereof, and by him be paid to the commissioners or directors for the county of Halifax.

IX. Provided always, and be it further enacted, that where any lands rateable by this Act, shall be unoccupied, and no distresses can be found on the same, nor the person of the

owner or proprietor can be found within the province, by reason whereof the tax and assessment upon such unoccupied lands cannot be levied, that then upon complaint made thereof by the collector to the commissioners or directors for the county or district, where such lands lie, the said commissioners or directors shall make return thereof to the treasurer of the province, and such lands shall be held chargeable for such tax and assessment until distress can be levied for the same, or the person of the owner or proprietor thereof can be found, to answer a process to be issued for the same as in actions for debt, and shall be sued for by the treasurer of the province.

X. And be it also enacted, that where any proprietor of lands living and reading within the province, his tenant or tenants, or the possessor or occupant of such lands, shall refuse or neglect to pay any sum or sums that shall or may be assessed upon such lands in virtue of this Act the collector or collectors of the county where such assessment is to be collected, is and they are hereby directed and authorized to enter thereon, and to distraint any goods or chattels, or other personal estate to the amount of the sum so assessed, and to sell the same for payment thereof, (Provided such distress is not redeemed in fourteen days) and the surplus if any, after paying the charge of distress and sale, shall be paid to the said proprietor tenant or occupant.

XI. And be it also further enacted, that in all cases where any person or persons shall think himself, aggrieved by any assessment made as aforesaid, the said Justices of the Peace at their General Sessions or Special Sessions to be held as aforesaid in each respective county, shall and they are hereby empowered to hear and determine all such complaints, and to grant such relief therein as to them shall seem meet, provided such complaint be made within ten days after notice given and demand made of the assessment due, which determination of the said Justices shall be final.

XII. And be it enacted, that the commissioners or directors aforesaid, in each county shall assess the assessors of the townships in their respective counties, and the said commissioners or directors or any two of them within their said counties, shall and hereby required to call before them the collectors, within each respective division or township, to account for the sums received by them in pursuance of this Act, and to examine and assure themselves of the full and whole payment of the particular sum and sums of money charged upon such township, to the end there may be no failure in the payment of any part of the assessment, nor any arrears remaining, and in case of any failure in the premisses, the said commissioners or directors or any two of them are hereby authorized and required to cause the same to be forthwith levied and paid according to the true intent and meaning of this Act.

XIII. And be it also enacted, that where any tenant or occupant, shall pay more than two shillings and sixpence towards the tax hereby imposed on the said lands, or shall have his goods and chattels distrained for the same, it shall in such case be lawful for the said tenant or occupant, to deduct such tax so paid out of the rent due or to become due, or for such tenant or occupant to recover the same from the owner or owners of such lands by action of

debt with costs of suit; Provided, that nothing herein contained shall make void or alter any contract made between any landlord or tenant, touching the payment of taxes or assessments.

XIV. And be it also further enacted, that if any person or persons whose lands ought to be tax'd by virtue of this Act shall by suppression of any grant, or by any collusive conveyance, or by any other fraud or covin, escape or avoid any assessment and payment, such person or persons shall upon due proof thereof made before the Justices in their sessions held for the county where such lands lie, at any time within one year after such assessment, made pay treble the value of so much as such lands ought to have been charged with by this Act, to be levied by Warrant of Distress and sale of the offenders goods and chattels.

XV. And be it further enacted, that the tax to be raised collected and paid by virtue of this Act, shall be paid into the hands of the commissioners or directors, by the respective collectors, at such times and in such manner as shall be prefixed by the said commissioners or directors, and the collectors aforesaid shall be allowed and paid upon the whole sum so collected and paid to the commissioners or directors, one shilling in the pound, at the last payment by him or them so made, and if any such collector shall neglect or refuse to account for the pay to the commissioners or directors aforesaid, all such sum and sums by him received as aforesaid, at the time prefixed by the commissioners or directors, or within ten days thereafter, he shall by warrant under the hands of any two of His Majesty's Justices of the Peace be committed to goal until he accounts for and pays the same as aforesaid.

XVI. And be it enacted, that every such commissioner or director, assessor and collector, before they respectively enter upon the service of their said offices, shall take an oath to the following effect before one of His Majesty's Justices of the Peace.

Oath to be taken by the Commissioners or Directors.

"I do solemnly swear, that I will without favor or affection, hatred or malice, truly and impartially to the best of my skill and knowledge execute and perform all, and every the powers authorities and directions established by an Act of the General Assembly of this province, made in the twelfth year of his present Majesty's reign, intituled, "an Act for raising a fund for the purpose of making and repairing bridges and roads of communication thro' the province, \_\_\_\_\_ so far as the same relates to and concerns the commissioners or directors therein named,

So help me God, \_\_\_\_\_

Oath to be taken by the Assessors.

"You swear, that you will in all things well and faithfully execute the office of an assessor in the township of \_\_\_\_\_ without favor or affection, and to the best of your judgement and abilities, and will make a true return of all housholders and lands within the said

township, and in all things strictly conform to the directions of an Act, made in the twelfth year of his present majesty's reign, intituled, an Act for raising a fund for the purpose of making and repairing bridges and roads of communication thro' the province.

So help you God.

Oath to be taken by the Collectors.

"You swear, that you will truly and faithfully execute the office of a collector of taxes for the \_\_\_\_\_ without favor or affection, and that you will in all things strictly observe & perform the directions of an Act of the General Assembly of this province, made in the twelfth year of his present Majesty's reign, intituled, an Act for raising a fund for the purpose of making and repairing bridges and roads of communication thro' the province; and that you will pay into the hands of the commissioners or directors all such sum or sums of money, which you shall collect in virtue on your said office without embezzlement.

So help you God.

XVII. And be it also enacted, that the monies hereby granted and which shall be raised, levied, collected and paid in pursuance of this Act, and all fines and forfeitures which shall be incurred, forfeited and paid by the offenders against the same, shall be by the respective commissioners or directors employed in the best & most frugal manner possible in opening, clearing, amending, and repairing, the several public roads, highways and bridges, within their respective counties, and the said commissioners or directors shall transmit an account to the treasurer of the province of all such monies so received by them and how expended.

XVIII. And be it enacted, that it shall and may be lawful for the commissioners or directors aforesaid, or any other person or persons by their order or direction, to enter upon the unproved lands adjoining to or lying near the publick roads and highways within their respective counties, and to cut or open such drains or ditches thro' the same as they shall judge necessary to carry off the water from such roads, and the said drains and ditches so cut and open'd shall be kept open by the commissioners or directors, as long as they shall judge necessary, and shall not be stopped or filled up by the owners thereof, or any other person or persons whatsoever, under the penalty of forty shillings for every offence, and the commissioners or directors shall also have full power and authority in any unimproved ground or lands adjoining to the said publick roads and highways, to dig or cause to be dug, any gravel, sand or stones, or cut down any wood or trees thereon, as they shall think necessary for the purposes aforesaid, all which shall be done with as little injury or damage as may be to the owner of such lands.

XIX. And be it also 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 audited by the auditor general of his Majesty's plantations or his deputy.

From: British North America Legislative Database; University of New Brunswick  
bnald.lib.unb.ca

XX. And be it also enacted, that this Act shall continue and remain in force, for one year from and after the commencement thereof.