

*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 Twentieth Day of October, Anno Domini 1775, in the Fifteenth Year of his said Majesty's Reign, being the Second Session of the Fifth General Assembly convened in the said Province.*

15 George III – Chapter 7 (Session 2)

**An Act for raising a Tax on the Inhabitants of this Province, for defraying the Expence of maintaining and supporting the Militia of the said Province, and for the Defence of the same.**

Whereas a most unnatural and dangerous rebellion against the laws of Great-Britain, and His Majesty's Government, in his colonies in America; now subsists to the great distress of all His Majesty's liege subjects in America;

And whereas the violence of such rebellion has not only been extended to the neighbourhood of this Province, but actual invasion and depredations have been made upon the same, and those more distressing are to be apprehended from the wicked and traitorous pursuits of His Majesty's rebellious subjects, against his Province of Canada.

And whereas the representatives of the people of this Province, have in legislature, in the most solemn manner acknowledged the supremacy of the laws of Great-Britain made in parliament, by the King, lords and commons, to bind this Province in all cases whatsoever.

And whereas His Majesty's liege subjects of this Province, in testimony of their acknowledgement of such supremacy, and from their seal and affection to his Majesty's benign government, establish'd in this Province, have in the most public manner signed an association to evince to their sovereign, and his representative in this colony, their readiness at all times, when danger or necessity may require, not only to hazard their property, but cheerfully expose their lives for the defence of this His Majesty's province, and particularly for the support of his garrison and military stores at Halifax, and as it is thought necessary at this time, that preparations should be made for embodying, regulating and supporting the militia of this province, for such part thereof as may be judged necessary, for the defence of the same.

We His Majesty's most dutiful and loyal subjects, being desirous to make provision for the purposes aforesaid, have resolved to give and grant unto His Majesty the rate or tax herein after mentioned, to be levied and paid by the inhabitants of this Province.

I. And be it therefore enacted by the Governor, Council and Assembly, that all and every male person being an inhabitant of this province, above the age of twenty one years, shall within twelve months after the publication of this Act, pay into the hands of the

commissioners or assessors as hereinafter is directed, a rate, assessment or sum of money, not less than five shillings, and not exceeding five pounds.

II. Provided always, and be it enacted, that all and every commissioner or assessor to be appointed as herein after is directed, are hereby empowered to excuse and exempt from paying or bearing the aforesaid rate, assessment or tax, any and all such person or persons, within the respective district of such commissioners or assessors, as they may judge to be poor or indigent persons, or such person or persons as may have numerous and chargeable families, and unable to bear the rate, assessment and tax aforesaid.

III. And be it also enacted, that the Governor, Lieutenant Governor, or Commander in Chief, for the time being, with the advice and consent of His Majesty's council, shall and may nominate and appoint three good and sufficient persons in each township or district (being freeholders of the same) within this Province, who shall within ten days after their appointment give public notice, of at least eight days of such time and times as they may appoint, in every such town or district for the making the rate and assessment aforesaid, in every such town or district respectively, and to the end, that all and every inhabitant, living within such town or district, may attend before the said commissioners or assessors, at such time and place as they may appoint, to represent and state to such commissioners or assessors, his or their estate, circumstances and ability, to bear and pay such rate and assessment, as the commissioners aforesaid may judge proper to lay and impose upon all and every such inhabitant.

IV. And be it also further enacted, that the Governor, Lieutenant Governor, or Commander in Chief, for the time being, may give full power and authority to any commissioners or assessors of any township within this Province, to rate and assess the inhabitants of any district, not within, but living near, adjoining to any township, for which they may be appointed.

V. And be it enacted, that all and every commissioner or assessor so to be nominated and appointed, shall before his or their making any rate or assessment, by virtue of this law, take and subscribe, before any one of His Majesty's Justices of the Peace, the following Oath,

"I \_\_\_\_\_ do solemnly swear, that I will without favour, or affection, hatred or malice, truly and impartially to the best of my skill and knowledge, rate and assess, all and every inhabitant of the township or district of \_\_\_\_\_ agreeable to an Act, made in the sixteenth year of His present Majesty's reign, intituled, an Act for raising a Tax on the Inhabitants of the Province, for defraying the Expence of maintaining and supporting the Militia of the said Province, and for the Defence of the same."

VI. And be it enacted, that every commissioner or assessor so to be appointed, shall according to the best of his knowledge and skill, rate and assess, all and every such inhabitant of each respective township or district as aforesaid, according to his or their circumstances and abilities, to bear and pay such rate and assessment, which rate shall be

paid by each and every person so to be rated and assessed, at such times, and in such proportions, within twelve months from the publication of this Act, as may be by the commissioners aforesaid, judged the least burthensome to the respective persons, so the be rated and assessed, and as may facilitate and be the most conducive to the support of such part of militia of this province, as may be judged necessary to be embodied in defence of the same.

VII. And be it also enacted, that every person who may be nominated and appointed a commissioner or assessor as aforesaid, shall within one month after the rate and assessment so to be made as aforesaid, make return thereof to the treasurer of the province, and shall demand, receive and collect from all and every such person rated and assessed as aforesaid, all and every such sum and sums of money, which he or they may be respectively rated and assessed, and shall at the expiration of every two months, after a rate made by them or within ten days thereafter, make return and payment of all such monies, as he or they may have collected, by virtue of this Act into the hands of the treasurer of this province, to be paid by him to the several orders of His Excellency the Governor, Lieutenant Governor or Commander in Chief for the time being, and for the special purpose of supporting the militia, so to be embodied as aforesaid, and a true and just account of all such payments of the aforesaid monies into, and out of the treasury aforesaid, and the particular expenditure thereof, shall be rendered to the General-Assembly, as all other accounts and returns of levies, taxes and collections, made by virtue of the laws of this province.

VIII. And be it also further enacted, that every person or persons refusing to be a commissioner or assessor as aforesaid, or neglecting the several duties of the said office, shall forfeit and pay a penalty of five pounds, to be recovered by the oath of one or more credible witnesses, in any of His Majesty's courts of record within this province, by bill, plaint or information.

IX. And be it enacted, that every person so refusing or neglecting to pay such rate and assessment, as may be made and imposed upon him or them by virtue of this Act, shall and may be sued and prosecuted for the same, by and in the name; and at the suit of any one or more of any such commissioner or commissioners for each and every town or district respectively, where the same rate and assessment may be neglected or refused to be paid, and before any one or His Majesty's Justices of the Peace, in such township and district, where such rate and assessment may be made, or before any one of His Majesty's Justices of the Peace in the adjacent townships, and that all and every such sum and sums of money as may be so sued for and recovered as aforesaid, shall and may be levied with costs by warrant of distress under the hand and seal of any such Justice of the Peace upon the goods and chattels of each and every person so refusing or neglecting to pay, his or their rate or assessment as aforesaid.

X. And be it also enacted, that the commissioner or assessors to be nominated and appointed as aforesaid, shall, for their trouble, in and about the execution of this Act, be

exempted from paying any assessment for his or their proportion of the rate or tax to be raised in virtue thereof.

XI. And be it also further enacted, that the monies arising from the rate or tax imposed by this Act, and not expended for the purposes intended by the same, shall be, and are hereby appropriated to such uses and purposes as shall be voted and agreed on by the General-Assembly, and to no other purpose whatsoever.

XII. And be it 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.