

C A P. XI.

AN ACT, for altering the Time appointed for holding the *Inferior Court of Common Pleas and General Sessions of the Peace*, in the County of *Cumberland*, in the Spring of the year.

Preamble.



HEREAS the time for holding the *Inferior Court of Common Pleas and General Sessions of the Peace at Amherst, in the County of Cumberland in the Month of April* has been found inconvenient.

Inferior Court of Common Pleas, and General Sessions of the Peace to be annually held at Amherst, on the 21 Tuesday in June and last Tuesday of October.

I. *Be it Enacted, by the Lieutenant Governor, Council and Assembly,* That the said *Inferior Courts of Common Pleas and General Sessions of the Peace for the County of Cumberland*, shall for the future be annually held at *Amherst* in the said County, on the 21 Tuesday of *June*, and last Tuesday of *October*, any Law, Usage or Custom to the Contrary notwithstanding.

C A P. XII.

AN ACT to raise a Revenue for the purpose of paying off all such Debts as are now due by the Province, or which shall become due before the first Day of *July* next, the Funded Debt only excepted.

Preamble.



HEREAS the Revenue heretofore raised within this Province, has proved insufficient to defray the Current Expences thereof, whereby, a large Public Debt hath been incurred; and Whereas the Continuance of the several Laws now in Force for the raising a Revenue, have been by Experience found inadequate to the Payment of the said Expences and the Interest of the said Debt.

Tax to commence within one year after passing this Act.

I. *Be it therefore Enacted, by the Lieutenant Governor, Council and Assembly,* That the following Tax or Assessment, shall be levied and paid on, and by His Majesty's Subjects within this Province, within one Year after the passing this Act, that is to say.

Two Shillings and six Pence to be paid by every Farmer who has six Head of Cattle, and every Person owning a Fishing or Passage boat.

The Sum of Two Shillings and Six Pence, on and by every Farmer, or other Person within this Province, having in his own Use, Custody or Possession, on any Farm, whereof he is Owner or Tenant, Six Neat or Black Cattle and Horses, and on, and by every other Person having or Owning a Fishing Boat or Passage Boat.

The Sum of Five Shillings, on and by every Farmer, or other Person

Person within this Province, having as aforesaid, more than Six Neat Cattle and Horses, and on, and by every Mechanic or Handicrafts Man, carrying on any Trade or Mystery as a Master Workman, for Hire or Wages, and on, and by every Person belonging to the Province, who is the Owner of, or employed as a Master or Mate, in Navigating a Ship or Vessel of any Description whatsoever, which by Law is required to be registered.

Five Shillings by every Person who has more than six Head of Cattle, or who is a Mechanic or Master-workman, Master or Mate of a Vessel, required by Law, to be registered.

The Sum of Ten Shillings, on and by every Barrister and Attorney at Law, Physician, Surgeon, Apothecary, Merchant and Shopkeeper, exercising their respective Professions and Occupation within this Province.

Ten Shillings by every Barrister and Attorney at Law, Physician, Surgeon, &c.

The Sum of Five Shillings, on and by every Person, having and enjoying any Annual Stipend Salary or Annuity of the Amount of Thirty Pounds, and upwards, and not amounting to Forty Pounds.

Five Shillings by every Person enjoying a Salary of £30 and upwards.

The Sum of Seven Shillings and Six Pence, on and by every Person, having and enjoying any Annual Stipend Salary or Annuity of Forty Pounds, and upwards, and not amounting to Sixty Pounds.

Seven Shillings and six pence for every Salary of £40. and upwards.

The Sum of Ten Shillings, on and by every Person, having and enjoying any Annual Salary, Stipend or Annuity of Sixty Pounds, and upwards; Provided such Person having and enjoying such Stipend Salary or Annuity as aforesaid, be not a Widow or an Officer belonging to, and actually for the time being employed in His Majesty's Army or Navy.

Ten Shillings for every Salary of £60. and upwards, Widows and Officers actually employed in Army or Navy excepted.

The Sum of One Shilling, on and by any other Person within this Province, being a Male above the Age of Twenty One Years, and who is not comprehended within any of the foregoing Descriptions, or by this Act subjected to the Taxes and Assessments, in the preceding Sections mentioned.

One Shilling by every Male Person above the Age of 21 Years not comprehended in the above descriptions.

II. And Whereas, in and by an Act made in the Fifth Year of His Majesty's Reign, intituled, an Act for the Raising Money by Presentment on the several Counties in this Province, for defraying certain County Charges therein mentioned, the Grand Juries are authorized and directed Annually, to present three or more good and sufficient Freeholders for every Township in each County, to be Assessors for such Township, who are to be approved of and sworn as in, and by the said Act is directed.

Grand Juries to present three Persons in each Township as Assessors.

III. *Be it therefore Enacted*, That such Persons in each Town within this Province, so presented, approved and sworn as Assessors as aforesaid, shall, and they are hereby impowered, directed and required, to assess the Tax herein and hereby above directed to be Assessed in manner and form as aforesaid, and the said Assessors are hereby authorized

Persons so presented and Sworn as Assessors, authorized to Assess the Inhabitants.

thorized and directed forthwith, on the Publication hereof, to proceed to make their Assessments upon the Inhabitants of their respective Townships according to the Provisions, Intent and Meaning of this Act, and according to the best of their Skill and Knowledge.

Justices to call a Special Sessions in their respective Counties and appoint three Collectors in each Township.

IV. *And be it further Enacted*, That from and immediately after the Publication hereof, the Justices of the Peace in their respective Counties in this Province, shall call a Special Sessions of the Peace, and shall at such their Session, proceed to nominate and appoint three good and sufficient Freeholders in and for each Township within their respective Counties, to be the Collectors and Receivers of the Tax or Taxes herein before laid and imposed, and that such Collector or Collectors shall previous to their entering on their Office as aforesaid, be sworn before one of His Majesty's Justices of the Peace in, and for the County wherein such Collector or Collectors reside, to the due and faithful Execution of his Office.

Such Collectors to call on the Assessors for their Assessment Book, Collect the Tax, and pay it to the Collectors of Impost and Excise.

V. *And be it further Enacted*, That the said Collectors on being nominated and sworn as aforesaid, shall make immediate Application to the Assessors aforesaid, for their Assessment Book, and shall on the Receipt thereof proceed to levy and collect the respective Sums assessed on each and every Person or Persons so assessed as aforesaid, by the said Assessors, and that the said Collectors shall pay all such Sum or Sums of Money so by them levied or collected into the Hands of the Collectors of Impost and Excise for the time being, for the County or District.

Assessors and Collectors to deliver to the Justice in Sessions a Copy of their Books and Accounts on Oath.

VI. *And Be it further Enacted*, That every Assessor or Assessors, Collector or Collectors above mentioned, in each and every County, shall respectively make up his and their Assessment Book, Accounts of Collections, Receipts and Payment upon Oath, and shall deliver a Copy thereof to the Justices of the Peace in their respective Counties at their next *General Sessions of the Peace*, after such Assessment, Collection, Receipt and Payment, each or either of them has or have been made, and the said Justices in such their *General Sessions*, are hereby authorized and required to examine and compare the said Accounts, and in Case of any Deficiency or Defalcation, to direct the Clerk of the Peace for such their Sessions, to proceed against each and every Defaulter by Information, and to prosecute the same to effect. *Provided always*, That if any Person or Persons shall think themselves aggrieved by such Assessment or levying thereof, or if any Collector or Collectors shall have been prevented from completing their Collection in consequence of any Person or Persons included therein, having left the Province without the knowledge of the said Collectors, and having left no Property to respond the Amount so on them assessed as aforesaid, that then, and in such Case, it shall and may be lawful to, and for the Justices in such their *General Sessions* to hear and deter-

Persons aggrieved by making of Assessment, &c. to be heard by the Justices in their Sessions.

determine the same, and the said Justices are hereby authorized to make such Alterations and grant such Relief in and about the Premises, as to them shall seem reasonable and fit; and Provided, that every such Application shall be made to the Justices as aforesaid, at the next *General Sessions*, after the Cause of such Application arose, and not otherwise.

VII. *And be it further Enacted*, That it shall and may be lawful for each and every Collector or Collectors of Impost and Excise, to receive and take into his, and their Custody all such Sum and Sums of Money, as hereafter may be collected as aforesaid, and tendered to him by the said Collectors, and from Time to Time to give Receipts to such Collectors for the Sums so by them paid into the Hands of the said Collectors of Impost and Excise, and that the said Collectors of Impost and Excise shall Quarterly, to Wit, on the first Day of *October*, on the first Day of *January*, on the first Day of *April*, and on the first Day of *July*, transmit to the Treasurer of the Province all such Sum or Sums of Money as shall or may have been paid into his Hands by Virtue of this Act, and shall at the same time transmit to the said Treasurer for the Province an Account specifying the Amount each Town in the said County has so paid as aforesaid, and the Collectors of each Town or District are hereby authorized to retain in their Hands five per Cent. on all Monies by them collected by Virtue of this Act, and paid into the Hands of the said Collectors of Impost and Excise, and the said Collectors of Impost and Excise shall for their trouble receive the Sum of *Two and a half per Cent.* on all Monies by them received by Virtue of this Act, and paid into the Province Treasury as aforesaid. The District of *Halifax* only excepted, where the Payments as aforesaid, are to be made to the Treasurer of the Province.

VIII. *And be it further Enacted*, That if any Assessor or Assessors, Collector or Collectors, shall refuse or neglect to serve in Manner and Form as herein before is expressed and declared, or shall neglect faithfully to execute the Office after accepting the same, each and every of them so neglecting or refusing, shall forfeit and pay the Sum of Fifty Pounds to be recovered by Bills, Plaint or Information in any of His Majesty's Courts of Record in this Province, the one Moiety whereof shall be given to the Prosecutor or Informer, the other Moiety to be paid to the Overseers of the Poor for the Town wherein the Offence is committed, to be by them applied in, and towards the Support of the Poor in such Town.

IX. *And be it further Enacted*, That on Neglect of Grand Juries presenting Assessors as aforesaid, or in Case of the Refusal, Neglect or Death, of such Assessor or Assessors, Collector or Collectors, it shall and may be lawful to and for His Majesty's Justices of the Peace on Information thereof, to call a Special Sessions, and to nominate and appoint good and sufficient Assessor or Assessors, Collector or Collec-

Collectors of Impost and Excise to receive Tax of Collectors and Account for the same to the Treasurer of the Province quarterly.

Collectors in each Town or District to retain 5 per cent. on Monies collected and paid by them.

Collectors of Impost and Excise to receive 2½ per cent. on Monies paid by them into the Treasury the district of *Halifax* excepted.

Assessors or Collectors refusing to serve or neglecting Duty, to be fined £50 each.

In case Grand Juries neglect to appoint Assessors or Collectors or they are wanting by Death or otherwise, Justices in Special Sessions to appoint

proper Persons to such Offices.

Assessor or Assessors who shall have faithfully discharged his or their duty, intitled to receive from the Collector of Impost and Excise of their District 5 per cent on all Monies assessed by them and Collected in such District.

Assessors to enter assessment in a Book and authorized to examine Persons on oath, respecting the Sum they are to be assessed.

Collectors authorized to sue for Sums assessed, in 10 days after personal demand being made.

Assessments throughout the Province to be completed by first September next, and Monies collected and paid to ref. ec-

tors in the Place and Stead of such as should and ought to have been presented by the respective Grand Juries, or have refused or neglected to execute their respective Offices or died since their Appointment to such Trust and Office, and such Assessor or Assessors who shall have faithfully discharged his or their Duty as aforesaid, shall be entitled to receive from the Collector of Impost and Excise, for the County or District wherein such Assessor or Assessors shall reside *Five per Cent.* on all Monies which shall be collected in the Town or District, and which shall have been assessed by such Assessor or Assessors and paid into the Hands of such Collector of Impost and Excise, the same to be paid by such Collectors of Impost and Excise on a Certificate to be granted by the said Justices in their Sessions, that such Assessor or Assessors have faithfully discharged their Duty as aforesaid.

X. *And be it further Enacted*, That the Assessors in making the Assessment above directed, shall enter the same fairly in a Book, and opposite to the Persons Name, designate or express the Class or Description under and the Sum which he shall be assessed by Virtue of this Act, and in Case the said Assessors shall be unable to ascertain the Class or Sum, it shall and may be Lawful to and for the said Assessor or Assessors to examine any Person or Persons so by them to be rated and assessed, under Oath relative to the Number of the Cattle and Horses they possess, the Trade, Art, Mystery or Professions they belong to, or follow, which Oath the said Assessors are hereby Authorized to Administer: *Provided always*, That no Person or Persons, shall be rated or assessed under more than one Description, and that of the greatest Denomination whereunto he or they Appertain.

XI. *And for the Ease of the Collectors, Be it further Enacted*, That it shall and may be lawful for each and every Collector and Collectors in the respective Towns in this Province, within Ten days after personal Demand having been made by them on any Person or Persons in their respective Towns, of the Sum or Sums on them so rated and assessed, to commence and prosecute in the Name of our Sovereign Lord the King, before any of His Majesty's Justices of the Peace, Suit or Suits, against all such Person or Persons on whom such Demand has been made as aforesaid.

And for the more speedy and certain collecting, and receiving the Monies, herein and hereby imposed and Directed to be levied.

XII. *Be it further Enacted*, That the Assessors throughout the respective Towns in this Province, shall make and compleat their Assessments on or before the first Day of *September* next, and that the said Assessors shall make three Copies of their Assessment and subscribe the same, which Assessment they are to deliver to the Collectors on or before the first Day of *September*, and that the Collectors in their respective

respective Towns throughout the Province, shall collect, recover, receive and pay to the Collectors of Impost and Excise the Sum so assessed, on or before the first Day of *May* next ensuing.

tive Collectors of Impost and Excise by 1st *May* next.

XIII. *And be it further Enacted*, That the Collectors aforesaid, shall each and every Month, after the said first Day of *September* next, pay into the Hands of the Collectors of Impost and Excise, all such Sum or Sums of Money as they shall have received, until the Collection of the said Assessment or Tax shall be completed, under the Penalty of Fifty Pounds on Neglect thereof, to be recovered by Bill, Complaint or Information, in any of His Majesty's Courts of Record in this Province, the One Half to be given to the Informer, the other Half for the Use of the Poor, in the Township wherein such Neglect shall arise.

Collectors to pay Monthly after 1st *September* next, to the Collectors of Impost and Excise all the Monies they shall have received under penalty of £50. for each neglect.

And Whereas, many Parts of this Province, at present are not Comprehended within the Limits of a Town or Township, or wherein no Town Officers have been appointed.

XIV. *Be it therefore Enacted*, That it shall and may be lawful for the Assessor and Assessors and Collectors of the youngest Town or Township most adjacent, and wherein Collectors and Assessors have been, or shall be appointed to such District not comprehended as aforesaid, to assess and collect the Tax herein before mentioned, on the Inhabitants of such District, in Manner and Form as above directed

Youngest Township most adjacent to such places as are not a Town or Township to assess, the Inhabitants of such place or District.

XV. *And be it further Enacted*, That it shall and may be lawful for the Commissioners appointed by Virtue of an Act, passed in the Twenty Ninth Year of His present Majesty's Reign, intituled, "*an Act for applying certain Monies therein mentioned, for the Services of the Year One Thousand Seven Hundred and Eighty Nine, and for appropriating the Supplies granted in this Session of the General Assembly and for funding the Province Debt.*" To Advertize for three Months in the *Royal Nova-Scotia Gazette*, for all Persons who have any just Demands on the Treasury of this Province, due to them Prior to the first Day of *July* next, to deliver in the same at the Treasury, and such Person or Persons as shall neglect to deliver in their Demands at the time so appointed shall be precluded from having his or their Debt funded, under and by Virtue of this Act, and it shall and may be lawful for the Commissioners immediately after said first Day of *July* next, to liquidate and settle the several Demands which shall be brought into the Treasury as aforesaid, and to ascertain the several Sums which shall be justly due to each Person, on their several and respective Securities, and to enter the same in a Stock Book, and to grant such Certificates in the Manner and Form as directed in the said before recited Act, and any Person or Persons counterfeiting or forging any Certificate, Transfer or Endorsement, which shall be granted, given or made by Virtue of this Act, shall suffer all the Pains and Penalties directed in and by the said last recited Act, to be inflicted

Commissioners to advertize for three Months in *Gazette* for all Persons who have just Demands on the Treasury of the Province due prior to the 1st *July* next, to deliver in the same at the Treasury and if not complied with, such persons to be precluded from Funding their Debts.

Commissioners to liquidate and settle demands brought in as aforesaid, enter them in a Stock Book and grant Certificates for the Interest due thereon.

on such Offenders, and the Debts so to be funded by Virtue of this Act, and the Interest Certificates which shall be granted by said Commissioners, shall be transferable in the same Manner and under the same Regulations specified and contained in said recited Act.

Monies arising by virtue of this Act to be appropriated every six Months to the Payment of such Interest, and in case of an Overplus the same to be applied towards discharging the Principal Sum so Funded.

XVI. *And be it further Enacted*, That the Monies arising from the Assessments and Taxes aforesaid, shall be appropriated and applied in Manner and form following: *That is to say*, That the Commissioners aforesaid, shall at the Expiration of every six Months, direct and order the Treasurer of the Province, to appropriate and apply such Monies so received as aforesaid, in and towards the Discharge and Payment of all such Sum or Sums of Money, as now are or hereafter may grow due, and be owing as Interest Money on the aforesaid liquidated and settled Demands, and the Overplus if any, shall be immediately applied by the said Commissioners to pay off Part of the principal Sum to be funded as aforesaid, and that the said Commissioners before they shall proceed to pay off any part of the said principal Sum, shall advertize and proceed in Manner and Form as is Enacted, and directed in the Fourth Section of the herein before recited Act, made in the Twenty Ninth Year of his present Majesty's Reign, intituled, "*an Act for applying certain Monies therein mentioned, for the Services of the Year One Thousand Seven Hundred and Eighty Nine, and for appropriating the Supplies granted in this Session of General Assembly, and for Funding the Province Debt.*"

This Act to continue in force until the whole of the Principal and Interest of the Debt Funded be discharged.

XVII. *And be it further Enacted, by the Authority aforesaid*, That this Act, and all and every Matter and Thing herein contained, shall continue and be in full Force and Virtue, until the whole of the Principal and Interest of the Debt hereby directed to be funded, shall be fully paid off and discharged.