

CAP. XVII.

Expired.

An ACT to continue an Act, passed in the Thirty-second year of His present Majesty's reign, entitled, An Act for the further increase of the Revenue, by raising a Duty of Excise on all Goods, Wares and Merchandise, imported into this Province; and also the Act in amendment thereof, passed in the last Session of General Assembly, entitled, An Act to alter, amend and continue, an Act, made and passed in the Thirty-second year of His present Majesty's reign, entitled, An Act for the further increase of the Revenue, by raising a Duty of Excise on all Goods, Wares and Merchandise, imported into this Province.

CAP. XVIII.

An ACT for applying certain monies, therein mentioned, for the service of the year of our Lord one thousand eight hundred and one; and for appropriating such part of the Supplies, granted in this Session of the General Assembly, as are not already appropriated by the Laws or Acts of the Province.

[The 1st. 2d. 3d. 11th. and 17th. Sections of this Act are not printed, the same having been executed; the other Sections are printed, they being continued in force by subsequent Appropriation Acts.]

Appointment of Commissioners for expending monies voted for the service of roads and bridges

IV. *And be it further enacted,* That it shall and may be lawful for the Governor, Lieutenant Governor, or Commander in Chief for the time being, by and with the advice of His Majesty's Council, from time to time, to nominate one fit and proper person for the expenditure of each sum of money voted the present Session for the repair of roads and bridges, such person to act as Commissioner and Trustee, for the purpose of directing and superintending the making, building or repairing, such roads and bridges, within each county and district in the Province, as shall have been directed to be made, built or repaired, the present Session of General Assembly, and for the doing of which a particular sum of money shall have been granted; and it shall be lawful for the Governor, Lieutenant Governor, or Commander in Chief for the time being, by and with the advice of His Majesty's Council, at pleasure, to remove any or all of the said Commissioners, and to appoint others in their room; and the Secretary of the Province shall furnish, to the Treasurer of the Province, a list of the names of such Commissioners, and the particular sum of money for which each person shall be respectively appointed, and also shall furnish said Treasurer, from time to time, with a list of any alteration that may be made in the said Commissioners.

Treasurer of the Province to be furnished with a list of the Commissioners so appointed.

How Commissioners are to proceed on making, building, or repairing, any bridge or road, ordered to be made or repaired by the General Assembly.

V. *And be it further enacted,* That it shall not be lawful for any of the said Commissioners or Trustees, to proceed on making, building or repairing, any bridge or road, ordered to be made, built or repaired, for which a sum of money shall have been particularly appropriated this Session, in any other way than by contract, having first taken care to give due notice of such contract, before the same shall be closed, all which contracts shall be in writing, signed by the parties, and exact copies shall immediately be transmitted to the Treasurer of the Province. *Provided always,* that each of such Commissioners, before they enter into such contract, shall require reasonable security from the contractor or contractors, that he or they shall perform

perform such contract; and if the contractor or contractors shall require any money to be paid in advance, such Commissioners may, from time to time, advance any part of the amount of said contract, not exceeding, at any one time, one third part of the whole; and no advance to be made, until two sufficient bondsmen become bound with said contractor or contractors, in double the sum to be advanced, that he or they will perform and complete such contract; and no second advance shall be made to such contractor, until one half part of said work shall be executed, examined and passed, as having been done in a workman-like manner, agreeable to contract, and the said Commissioner shall so word his contract, that the same shall be finished within a limited time, and that he shall always withhold the payment of one third part of the full amount thereof, until such work shall be finished, and fully executed agreeably to contract.

Work to be done by Contract, and security taken for money advanced

VI. *And be it further enacted,* That the said Commissioners shall account exactly in the manner hereafter mentioned for the money from time to time advanced to them, and shall pay the contractor or contractors in money, and not in any other manner whatsoever. And when such Commissioner or Commissioners have had their accounts passed, or approved of, by His Majesty's Council and House of Assembly, and shall, in the first instance, have obtained a certificate from the Justices in their Sessions, and the Grand Jury for the county and district in which the Commissioner of such road or bridge shall reside, that such contract or contracts have been faithfully executed, and the money voted for such work properly laid out, such Commissioners shall be entitled to claim and receive so much per cent. on the sum so expended, as shall hereafter be judged to be a reasonable compensation for the service of such Commissioner. And all the Commissioners who have been, or shall be, appointed to expend the several sums of money, voted in the last Session of General Assembly, for the repair of bridges and roads, shall account for the expenditure of the money trusted to them in the manner herein before directed, and shall be entitled to the same allowance when their accounts shall have been certified, passed and approved of, as aforesaid.

Commissioners how to account: entitled to compensation, when their accounts are regularly passed.

VII. *And be it further enacted,* That when any contractor or contractors for repairing of roads throughout the Province, shall do any work on such road or roads at any time after the fifteenth day of October, it shall not be lawful for the Commissioner or Commissioners for such roads, to receive such work from such contractor or contractors, or to pay for the same until such road or roads shall have been examined and certified, on or after the first day of June following, to be then in the state and condition they were contracted for to be made.

Roads made or repaired after the 15th day of October, not to be certified, as completed, until the 1st of June following.

VIII. *And be it further enacted,* That the several sums which are hereby granted to the Commissioners of roads, are in full for their respective services during the past years, and each sum shall and may be divided between the Commissioners, acting under each commission, in such shares and proportions, as each of the persons named therein shall be entitled to, according to the services which each person may have actually performed in the execution thereof.

Sums granted to Commissioners of Roads for their services, when acting under one commission, to be divided.

IX. *And be it further enacted,* That whenever it shall be necessary to hold a Court of Nisi Prius, or Oyer and Terminer, or General Jail delivery, in any of the counties of this Province, the Judge of the Supreme Court, who shall be ordered to hold such Court, shall be allowed and paid at the rate of one pound three shillings and four pence per day, to pay his expences; and it shall be lawful for the Governor, Lieutenant-Governor, or Commander in Chief for the time being, to order the same by warrant, to be paid out of the Treasury of the Province; such daily allowance to be computed from the day on which such Judge leaves his home, until the day of his return, and no longer.

Judge of Supreme Court, when ordered to hold Court of Nisi Prius, &c. to be allowed £. 3s. 4d per day for his expences.

X. *And be it further enacted,* That the Commissioners of the Revenue for the time being, shall be Commissioners for the purpose of directing, ordering, and contracting for, such repairs as may be necessary at the Government House; and that all repairs hereafter to be made, shall be under the direction of the said Commissioners.

Commissioners of the Revenue to direct the repairs at the Government House.

Governor to draw money for support of prisoners committed to the County Jail of Halifax.

XII. *And be it further enacted*, That it shall and may be lawful for the Governor, Lieutenant-Governor, or Commander in Chief for the time being, to draw by warrant on the Treasury such sum or sums of money as may be necessary to defray the expences that may arise during the present year in maintaining prisoners committed to the county jail of Halifax, and not by law chargeable to the county, and also for the expence of bringing them to said jail.

Allowance to Collectors of Impost and Excise.

XIII. *And be it further enacted*, That there shall be allowed and paid to the Collectors of Impost and Excise, out of all and singular the duties respectively collected by them, and paid in cash into the treasury of the Province, that is to say, to defray the charges of collection in the district of Halifax, four pounds ten shillings, and no more, on every hundred pounds there collected and paid; and ten pounds, and no more, on every hundred pounds collected and paid at all and every the other districts and ports in this Province: which several allowances shall be in lieu of all fees, perquisites, and allowances whatsoever. *Provided nevertheless*, That if any Collector of Impost and Excise shall, directly or indirectly, follow and exercise the business or trade of a merchant, shopkeeper or dealer, in any of the articles by law subject to the duties, he shall forfeit and pay for each and every offence, the sum of fifty pounds: to be recovered in any of His Majesty's Courts of Record in this Province, by bill, plaint or information, one half of which forfeiture shall be paid to His Majesty, for the use of the Government of this Province, the other half to the person or persons prosecuting for the same; and no commission shall be allowed such Collector on the duties by him collected for the year in which such offence shall have been committed.

No Trader to be Collector.

Allowance to Waiters & Guagers.

XIV. *And be it further enacted*, That it shall and may be lawful for the Governor, Lieutenant-Governor, or Commander in Chief for the time being, to appoint a fit and proper person, not being a Collector of Impost and Excise, as a Waiter and Guager in each of the out ports and districts of this Province, who (the Waiters and Guager of Halifax excepted) shall be paid five pounds for every hundred pounds of net revenue collected in such port or district (except as before excepted) and paid into the treasury.

Coroners fees, expence of inquests, &c. how delayed.

XV. *And be it further enacted*, That it shall and may be lawful for the Governor, Lieutenant-Governor, or Commander in Chief for the time being, to pay, out of the treasury of the Province, to the Coroners of the different counties, in lieu of all other fees or emoluments whatsoever, whether under the old table of fees or otherwise, the sum of thirty shillings for every inquest taken on any dead body, and properly returned to the Clerk of the Crown, part of which sum shall be applied for paying twelve shillings to the Jurors, and two shillings and six pence to the constable for their fees, and any further necessary charge attending such inquest shall be returned to the Justices in their Sessions, and the Grand Jury, and if approved of, and voted, by such Jury, shall be paid by the county in which the same was taken. *Provided*, The said Coroners shall render an account of the items of such charges, and make due proof thereof.

Governor to draw warrants on the Treasury, for the Justices of the Supreme Court, &c.

XVI. *And be it further enacted*, That it shall and may be lawful for the Governor, Lieutenant-Governor, or Commander in Chief for the time being, to draw warrants on the Treasury for all such sums of money as are appointed by the perpetual laws of the Province to be paid to the Justices of the Supreme Court, college, and rent for public Buildings.

Treasurer paying monies out of the Treasury, except under this Act, or some other, to pay 500l.

XVIII. *And be it further enacted*, That it shall not be lawful for the Treasurer of the Province, to pay any sum or sums of money out of the Treasury of the Province, other than such as are expressed and directed in this, or some other Act or Acts of the Province, under the penalty of five hundred pounds for every offence, to be recovered by any person or persons who shall sue for the same, in any of His Majesty's Courts of Record in this Province, and to be applied to the use of such person or persons suing for the same.

Appointment of Commissioners of the Revenue, and their duty.

XIX. *And be it further enacted*, That to facilitate the collection of the Revenue, and the arrangement and liquidation of the Public Accounts, it shall and may be lawful for the Governor,

nor, Lieutenant-Governor, or Commander in Chief for the time being, to nominate, and appoint, five fit persons to act as Commissioners of the Revenue, to serve without fee or reward, and who shall be sworn to the faithful and punctual discharge of their office, before they enter upon the execution thereof; which Commissioners, or any three of them, shall, and they are hereby empowered to, examine, and, on just cause shewn, to approve of, the claim or claims of all persons demanding drawback of duties, upon such dutiable articles as may have been imported, and the duties thereon paid or secured, and afterwards exported out of the Province, under, and in conformity to, the provisions of any Act or Acts passed this present Session of Assembly, and to grant certificate or certificates to such claimants for the re-payment of such duties as aforesaid; and the Treasurer of the Province is hereby empowered to direct and order all Public Accountants within the Province, quarterly, or at the end of every three months, to make up regular and correct returns of their receipts, payments, and other official proceedings, agreeable to such forms as he shall prescribe to them, and which returns, the said Public Accountants are hereby directed to transmit to the Treasurer's Office at Halifax, by the earliest conveyance after the end of each and every quarter as aforesaid, and the said Treasurer shall examine, correct and audit, all accounts so sent to his office as aforesaid, and from time to time report thereon to the aforesaid Commissioners; and shall also prepare, and deliver into the Committee of Public Accounts, of the General Assembly, at the next Session, a report and general statement of the Revenue, and Accounts of the Province.

Public Accountants, at the end of every three months to render their accounts to the Treasurer, who must audit the same, and return a general statement thereof to the Committee of public accounts.

XX. *And be it further enacted,* That it shall and may be lawful for the said Commissioners, to direct, and carry on, prosecutions against all delinquent officers, and provincial debtors, and also prosecutions for seizures, forfeitures, and other breaches of the Revenue Laws.

Commissioners of Revenue to prosecute all delinquents.

XXI. *And be it further enacted,* That the Collectors of Impost and Excise shall keep a regular set of books, by double entry, wherein shall be opened accounts, with all and every importing merchant, debiting all entries, and crediting all receipts of money, permits, and certificates of drawbacks; which books shall be regularly balanced, and produced for inspection, with their general accounts, when called for by the Treasurer of the Province, or the Committee of Public Accounts; and the Collectors of Impost and Excise, are hereby directed to transmit, quarterly, to the Treasurer of the Province, a list of permits by them given and received, for the removal of dutiable articles within the preceding quarter, under pain of removal from office, for neglect of this duty.

Account books of the Impost and Excise subject to the inspection of the Treasurer, and Committee of the public accounts.

Collectors of Impost and Excise to transmit, to the Treasurer, quarterly, list of permits granted for the removal of dutiable articles.