

At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on Thursday the Sixth day of February, 1812, and continued by several Prorogations to Thursday the Thirteenth day of February, 1817, in the Fifty-Seventh year of the Reign of our Sovereign Lord George the Third, by the Grace of God, of the United Kingdom of Great Britain and Ireland, King, Defender of the Faith &c. &c. being the Seventh Session of the Tenth General Assembly, convened in the said Province.

57 George III – Chapter 20

An Act to regulate the manner of taking the Bonds of Sheriffs, Collectors of Impost and Excise, and of the Treasurer of the Province.

Whereas, many of the collectors of impost and excise now hold their office without having given bonds as prescribed by law, and some of the sheriff have received their commissions without having given security since their appointment to the office. And whereas, also, it is necessary and highly expedient that all bonds which shall be given, as well by sheriff's, and collectors of impost and excise, as other public officers, should be registered, that in case of accident or loss of the original bonds, or securities the evidence of such bonds or securities may remain:

I. Be it therefore enacted, by the Lieutenant-Governor, Council, and Assembly, that all such collectors of impost and excise, as shall not, within two months from and after the publication hereof, give security for the faithful performance of their office, pursuant to the provisions of the act, passed in the forty-sixth year of his Majesty's Reign, entitled, "An Act to regulate the appointment of Collectors of Impost and Excise," shall be considered as acting without authority; and it shall be lawful for the Lieutenant-Governor, or Commander in Chief for the time being, to appoint fit and proper persons to be collectors of impost and excise, in that place and stead of the persons for failing to give security as aforesaid.

II. And be it further enacted, that the person who shall have acted as a collector of impost and excise, and be superceded, shall forthwith, after such new appointment, deliver over to the new collector for the district, all bonds, and other securities for money, which may in his hands, and shall immediately make up his accounts, and render them to the auditor of public accounts, and shall pay over to the treasurer of the province all such sum or sums of money as shall remain in his hands, or shall be due from him as collector aforesaid; and in case such collector shall neglect or fail to account as aforesaid, or pay over the money in his hands, (if any), or such balance as may be due from him as aforesaid, for the space of three months thereafter, he shall be subject to a fine of two hundred pounds for such neglect, to be recovered by bill, plaint or information, in his Majesty's Supreme Court in the county or district, to be applied to the use of His Majesty's Government in this province, and no transfer of the real or personal estate or such delinquent collector, shall be good and valid, until such collector shall have complied with the provisions of this act, and obtained his discharge for any debt or debts, which he may owe as collector of impost and excise.

III. And be it further enacted, that all persons holding the office of sheriff in the several counties in this province shall, within two months after publication of this act, give security (in case the same shall not have been given,) for the faithful execution of their office, that is to say, the principal in the sum of one thousand pounds, with two sureties (freeholders,) each in the sum of five hundred pounds; the bonds to be made in other respects according to the usual form in such cases. And in case any such sheriff shall fail to give security according to the provisions of this act, he shall be removed from office, and be subject to the same penalty as persons who refuse to take upon them the office of sheriff are subject to, to be recovered and applied in like manner; and it shall and may be lawful for the Lieutenant-Governor or Commander in Chief, for the time being, to appoint, from the test returned by the Chief Justice, one other person to be sheriff for such county, instead of the person so removed, who shall give security in like manner, before he shall receive his commission as sheriff.

IV. And be it further enacted, that in further no commission shall be given to any person to act as sheriff, until security shall be given pursuant to the provisions of this act.

V. And be it further enacted, that nothing herein contained shall prevent, or be construed to prevent, the person or persons who shall have acted as sheriff, from being responsible for all acts done by him as sheriff, in the same manner as if he had continued in office.

And whereas, the removal from the province of one, and the death of another, of the persons who had become bound with the treasurer of the province, for the performance of his office, as well as the great increase of the revenue, has rendered it expedient that other greater security should be given by the treasurer:

VI. Be it therefore enacted, that, from and after the publication hereof, the treasurer of the province, shall, with four sureties, (freeholders resident within this province,) become bound to our Sovereign Lord the King, his Heirs and Successors, himself in four thousand pounds, the sureties in one thousand pounds each, for the faithful performance of the office of treasurer of the province, which bond, in other respects, shall be according to the usual form of bonds given by the treasurer of this province; and in case the said treasurer shall not, within two months after the publication of this act, give security according to the provisions of this act, it shall and may be lawful for the Lieutenant-Governor, or Commander in Chief, to remove the said treasurer from office, and to appoint one other fit and proper person, being a freeholder resident within this province, to be treasurer of the province, in his place and stead, and the person so to be appointed, shall, previous to his taking upon himself the said office, give security as herein directed.

VII. And be it further enacted, that in case of the death of the said treasurer, the accounts of receipts and payments of money, to and by him as treasurer, shall be made up by his executors or administrators, and shall be settled with his successor in office, within three months thereafter, and all monies, bonds, notes, or securities for monies, which belong to

the province, shall be delivered over his successor in office before any distribution of the estate of such deceased treasurer shall be made.

VIII. And be it further enacted, that all bonds or securities now given, or which shall hereafter be given, by the collectors of impost and excise, and by sheriffs, also the bonds which hath and shall be given by the treasurer of the province, shall be registered at full length, with the secretary of the province, on the oath of one of the subscribing witnesses to such bonds, in a book to be kept by him for that purpose, and in case of the loss of such bonds, or of any of them, and on proof thereof being made, a copy of such bond taken from the record thereof, and compared, and certified, by the secretary of the province, under his hand and seal to be a correct copy, shall be received in evidence, and admitted to be used in evidence in the same manner as if the original bond had been produced or read in evidence.

IX. And be it further enacted, that in case of the death, or removal from the province, of any of the persons who shall have become bound as sureties for the collectors of impost and excise, it shall be lawful for the commissioners of the revenue to require to collector for whom such person was bound to give a new bond, with other persons as sureties, according to the provisions of this act.

X. And be it further enacted, that the collectors of impost and excise, and all other public accountants, shall make oath that such accounts are just and true, and shall render their accounts to the auditor of public accounts, quarterly, in each and every year.