

CAP. V.

An ACT to amend, revive, and continue, the several Acts imposing a Duty on Articles to be imported from the United States of America, and for appropriating the same.

Act 55th Geo.
III.

[Except 7th
Sec.]
Act 57th Geo.
III.

Continued to
25th March,
1821.

Duties on Live
Stock, import-
ed from the U-
nited States.

BE it enacted, by the Governor, Council, and Assembly, That the Act, passed in the fifty-fifth year of His Majesty's Reign, entitled, An Act imposing a Duty on articles to be imported from the United States of America, and for appropriating the same, (except the Seventh Section thereof); and also, the Act, made in the fifty-seventh year of His Majesty's Reign, to alter and continue the aforesaid Act, and every matter, clause and thing, contained in the said Acts, be revived and continued, and the same are hereby revived and continued, until the 25th day of March, which will be in the year of our Lord one thousand eight hundred and twenty-one, and no longer.

And be it further enacted, That all Horses, Oxen, Cows, Young Cattle, Sheep and Hogs, which shall be imported into this Province from the United States of America, or from any of the Islands in the Bay of Passamaquoddy, shall be subject to the following Duties:

For and upon every Horse, Mare or Gelding, two Pounds.

For and upon every Ox, one pound five shillings.

For and upon every Cow, and head of Young Cattle, ten shillings.

For and upon every Sheep, one shilling and three pence.

For and upon every Hog, five shillings.

Instead of the Duty heretofore paid on articles so imported, which Duties, hereby established, shall be collected, paid and applied, in the same manner as mentioned, expressed, and contained, in the Act of which this is an amendment.

CAP. VI.

An ACT to impose a Duty on Articles Sold at Public Auction.

Auction Duty.

BE it enacted, by the Governor, Council and Assembly, That all Goods, Chattels, Wares, Merchandise, and Effects whatsoever, which shall or may hereafter be sold at Public Auction, Vendue or Outcry, within this Province, by any Auctioneer or Auctioneers, or by any other person or persons whatsoever, shall be, and are hereby made subject to a Duty of two pounds ten shillings, for every hundred pounds of the value or price at which the same shall be sold as aforesaid, and to the same rate for every greater or lesser sum, to be paid by the person or persons who shall sell the same as aforesaid. *Provided always,* that all Goods belonging to the Crown, or seized by any Public Officer or Officers, for, or on account of any forfeiture or forfeitures, penalty or penalties, Horses, Cattle, Lanes, Ships and Vessels, Goods and Effects of deceased persons, Goods distrained for rent or taken in Execution, Effects of Insolvent Debtors, Household Furniture, not imported into this Province for sale, Goods damaged at Sea, and sold on account of the Owners and Insurers within twenty-one days after the same shall be landed, and Salt, shall not be subject to, and are hereby declared free from, the Duty before-mentioned.

Articles ex-
empted from
Duty.

Licence to be
obtained by
Auctioneers.

II. *And be it further enacted,* That no Auctioneer or Auctioneers, or other person or persons whatever, shall sell or dispose of any Goods, Chattels, Wares, Merchandise, or Effects whatsoever, on which the Duty is imposed by this Act, at Public Auction, Vendue or Outcry, without having previously obtained a License for that purpose from His Excellency

lency the Governor, Lieutenant-Governor, or Commander in Chief, for the time being, and having given security by Bond to our Sovereign Lord the King, his Heirs and Successors, in the sum of four hundred pounds, with two sufficient sureties, each in the sum of two hundred pounds, conditioned for the payment of the Duties herein-before-mentioned, by any such Auctioneer or Auctioneers, within the Town or District of Halifax, to the Treasurer of the Province, and by any such Auctioneer or Auctioneers in any other District or County within the Province, to the Collector of Impost and Excise for the District or County in which such Auctioneer or Auctioneers shall reside, or be appointed to, and in all things well and truly to comply with the Provisions of this Act; which Bond shall be filed with the Secretary of the Province.

III. *And be it further enacted*, That if any person or persons shall vend, or offer to vend, at Public Auction, or Outcry, any Goods, Chattels, Wares, Merchandise or Effects, which, by this Act, are made liable to the payment of the Duty aforesaid, without having obtained a License, and given Bond as aforesaid, he or they shall forfeit and pay for each offence the sum of fifty pounds.

Selling at Auction without Licence.

IV. *And be it further enacted*, That each and every Auctioneer or Auctioneers, or other person or persons, who shall at any time or times, during the continuance of this Act, either for himself or themselves, or on his or their own account, or on account of any other person or persons whomsoever, sell or dispose of any Goods, Chattels, Wares, Merchandise, or Effects, liable to the Duty imposed by this Act, at Public Auction, Vendue or Outcry, shall, at or within twenty-one days after the expiration of every three months from the commencement of this Act, render a just, exact, and true account in writing, signed by the person or persons so selling, within the Town or District of Halifax, on Oath, to the Treasurer aforesaid, and by the person or persons so selling, in any other District or County, on Oath, to the Collector of Impost and Excise, for the District or County in which such Auctioneer or Auctioneers shall reside, or be appointed to, of all and singular the Goods, Chattels, Wares, Merchandise and Effects, with the amount thereof, which he or they shall have so sold, and disposed of, at Public Auction, Vendue or Outcry at each sale as aforesaid; and shall in such account state the whole quantity of each article sold, whether by sample or otherwise; and shall, within twenty-one days after the expiration of every three months as aforesaid, pay, if in the Town or District of Halifax, to the Treasurer of the Province, or, if in any other District or County, to the Collector of Impost and Excise of the said District or County, the said Duty of two pounds ten shillings, out of every hundred pounds value for every such respective sale, and at and after the same rate for a greater or lesser value; which Oath shall be in the following words:—

Auctioneers to account quarterly.

I, A. B. do solemnly swear, in the presence of Almighty God, that the account exhibited by me, and to which I have subscribed my name, contains a just and true statement of all the Goods, Wares, Merchandise, and Effects, sold by me, or any person or persons under me, whether by sample, or otherwise, which are liable to the Duty imposed by an Act, entitled, An Act to impose a Duty on Articles Sold at Public Auction. So help me God.

Auctioneer's Oath.

V. *And be it further enacted*, That if such Auctioneer or Auctioneers, person or persons, shall refuse or neglect to deliver such account upon Oath, as aforesaid, and to pay the Duty herein imposed, within the time limited as aforesaid, he or they so refusing and neglecting shall respectively forfeit and pay for each and every offence, the sum of fifty pounds, and shall also pay the Duty imposed upon such Sales, as if no penalty had been imposed

Auctioneers neglecting to account quarterly.

Penalties how recovered.

VI. *And be it further enacted*, That all penalties imposed by this Act, shall be recovered by Bill, Plaint or Information, in any Court of Record, within this Province, one half thereof to His Majesty, His Heirs and Successors, for the use of this Province, the other half thereof to the person who shall sue for the same.

Monies raised under this Act.

VII. *And be it further enacted*, That all monies raised under this Act, shall be paid into the Treasury, and placed to the general credit of this Province.

Continued to 18th March, 1821.

VIII. *And be it further enacted*, That this Act, and every matter, clause and thing, therein contained, shall continue, and the same is hereby continued, in full force and effect, until the eighteenth day of March, which will be in the year of our Lord one thousand eight hundred and twenty-one, and no longer.

CAP. VII.

An ACT in amendment of an Act, passed in the second year of His Majesty's Reign, entitled, An Act for appointing Firewards, ascertaining their Duty, and for punishing Thefts and Disorders at the time of Fire.

Preamble.

WHEREAS, since the passing of the said Act, many Houses and Buildings of stone and brick have been erected in the Town of Halifax, by which the danger of Fire has been diminished; and, in case of Fire, such Houses and Buildings are a great means of the preventing the spreading thereof, and it is expedient to encourage the erection of such Houses and Buildings:

Buildings exempted from assessment.

I. *BE it therefore enacted*, by the Governor, Council and Assembly, That when any Fire shall break out in the said Town of Halifax, or the Suburbs thereof, and any Building or Buildings shall, under the authority prescribed by Law, be pulled down, for the stopping and preventing the further spreading of the said Fire, that no Houses or Buildings of stone or brick, covered with tile, slate, tin or sheet iron, hereafter to be built, shall be subjected to be assessed for more than one fourth part of the value thereof, for the purpose of paying the Owner or Owners of such Building or Buildings as may have been pulled down, to prevent the spreading of any such Fire; any Law, usage or custom to the contrary notwithstanding.

Buildings exempted from half of the assessment.

II. *And be it further enacted*, That all stone and brick Buildings, covered with shingles or any other combustible materials, shall be liable to an assessment upon one half part of the value thereof.

And whereas, it is expedient to encourage the formation of a greater number of Fire Engine Companies:

Additional number of Engine Men may be appointed.

III. *BE it further enacted*, That it shall be lawful for the Court of General Quarter Sessions of the Peace, to be held in Halifax, to appoint a further number, not exceeding twenty discreet and prudent persons, as Engine Men, in addition to the number appointed under the authority of any former Statutes, and such persons, so appointed, shall be subject to the duties, and entitled to all the privileges and exemptions, imposed and granted, by the said Statutes, to Fire-Engine Men.

Privileges of Engine Men.

Act 52d Geo. III. extended to Annapolis, Windsor, Lunenburg and Liverpool.

IV. *And be it further enacted*, That the Act of the General Assembly, passed in the fifty-second year of His Majesty's Reign, entitled, An Act in addition to an Act, made in the second year of His present Majesty's Reign, entitled, An Act for appointing Firewards, ascertaining