

use of the informer the aforesaid fine of *five shillings*, for ~~and~~ each and every Neat Cattle or Horse, and the aforesaid fine of *one shilling* for each and every Sheep, and also *one shilling* per day to the Pound keeper for feeding each neat Cattle, or Horse, and *three pence* per day for feeding each Sheep, together with the usual charges for impounding the same.

If the owner shall neglect or refuse to pay the penalties and charges,

Pound keeper, after ten days notice, to sell so many of the Cattle as may be necessary for that purpose.

II. *And be it further enacted*, That in case the owner or owners of such Neat Cattle, Horses or Sheep, so impounded, shall neglect or refuse to pay the aforesaid penalties and charges, then the said Pound keeper, having first given ten days previous notice of the sale, is hereby authorized to sell publicly the said Neat Cattle, Horses or Sheep, or so many of them as may be necessary for that purpose; and the overplus money arising from such sale, shall be paid by the Pound keeper, to the owner or owners thereof whenever he or they shall appear to claim the same.

Limitation.

III. *And be it further enacted*, That this Act shall be and remain in full force, for and during the term of Two years, and thence until the end of the then next Session of the General Assembly.

#### CAP. XIV.

An Act to give full effect to, and to prevent the evasion of an Act intituled "An Act for the further increase of the Revenue of this Province." Passed the 7th of March, 1814.

Preamble.

WHEREAS in and by the first section of an Act made and passed in the Fifty-third year of His Majesty's Reign, intituled, "An Act for the further increase of the Revenue of this Province," it is enacted as follows, viz: "That from and after the passing of this Act, all Goods of every description, (fish and provisions of all kinds excepted) imported into this Province, by any non-resident, or non-residents therein, or for his or their account, shall be subject to a duty of two and one half per cent. on the prime cost, which duty shall be payable at the port or place, where the same shall be imported or entered: Provided always, that upon British merchandise and manufactures imported and entered for exportation, to some other British Colony or Plantation, the duties shall be secured by bond, to be cancelled upon proof of the exportation of the same (without breaking package) to such other British Colony or Plantation:" And whereas no mode is pointed out, in the said Act for the collection of the said duty on goods imported into the Province by land, by any non-resident or non-residents or for his or their account—

Goods imported by land made subject to duties in like manner as goods imported in vessels.

*Be it therefore enacted by the President, Council and Assembly*, That from and after the passing of this Act, it shall be the duty of every person importing or bringing goods of any kind into this Province by land, (fish and provisions of all kinds excepted) to report the same to the Treasurer or his Deputy, at the place nearest to where the same shall be imported or brought within Twenty-four hours after their arrival within this Province, under the like oath or oaths, and subject to the like

like pains, penalties, forfeitures, regulations, rules, directions and references in all respects as are provided in and by the second, third and fourth sections of the said herein before mentioned Act, for goods imported into the Province in any vessel.

And for the prevention of pretended partnerships for the purpose of evading the provisions of said herein before mentioned, and in part recited Act—

*Be it further enacted,* That no person shall be considered as entitled to the benefit of the proviso in the fourth section of the same Act, who at the time of the importation shall not be under full legal responsibility for the debts, contracts and dealings of the person or persons composing the established Mercantile House, carrying on, transacting and doing business within the Province, who may import and bring into the Province any goods subject to the duty imposed in and by the same Act, and entitled to at least one tenth of the yearly profits of all the business carried on by such Mercantile House in this Province.

No person entitled to the benefit of the proviso in the fourth section of the recited Act, unless liable to the debts and contracts of the person importing goods, and entitled to one tenth of the annual profits of all the business carried on by such persons in this Province.

#### CAP. XV.

An Act to enlarge the limits of the Parishes of Saint Patrick and Saint George, in the County of Charlotte. Passed the 7th of March, 1814.

I. *BE it enacted by the President, Council and Assembly,* That all that tract of Land in the County of Charlotte, laying Westward of the prolongation of the Westerly line, of the Parish of Saint George, to the Northerly line of the County, and bounded Northerly by the said Northerly line of the County; Westerly by the Easterly line of the Parish of Saint David, and its prolongation to the said County line, and Southwardly by the line as described in the original formation of the Parish of Saint Patrick, be, and the same is hereby annexed to, and made a part and parcel of the said Parish of Saint Patrick.

Boundaries of Saint Andrews described.

II. *And be it further enacted,* That all that tract of Land in the County of Charlotte, lying Westward of the prolongation of the Westerly line of the Parish of Penfield, to the Northerly line of the County, and bounded Northerly by the said Northerly line of the County, Westwardly by the Easterly line of the Parish of Saint Patrick, and Southerly by the line as described in the original formation of the Parish of Saint George, be, and the same is hereby annexed to, and made a part and parcel of the said Parish of Saint George.

Boundaries of St. George.