

transmitted to the Secretary's office, to be laid before the General Assembly at the next Session.

Money to be paid
by the Treasurer
by Warrant.

III. And be it enacted, That all the before mentioned sums of money shall be paid by the Treasurer out of the monies in the Treasury, or as payment may be made at the same, by warrant of His Excellency the Lieutenant Governor or Commander in Chief for the time being, by and with the advice and consent of Her Majesty's Executive Council, for which warrants no fee or deduction shall be demanded or taken from the persons in whose favor they may issue.

Compensation to
Commissioners.

IV. And be it enacted, That the said Commissioners intrusted with the expenditure of the said several and respective sums of money, shall for their time and trouble be allowed to retain at and after the rate of five *per centum* out of the said sums so intrusted to them respectively, together with a reasonable compensation for actual work and labour performed by them on the said several roads and bridges.

Money to be ex-
pended before the
first of October.

V. And be it enacted, That the said Commissioners shall expend the several and respective sums of money on the roads, on or before the first day of October: Provided always, that nothing herein contained shall extend or be construed to extend to prevent any Commissioner from expending money after the first day of October, when it shall be necessary to expend the same for building bridges, removing rocks, stumps, trees or other obstructions.

No money to be
expended on alter-
ations not
recorded.

VI. And be it enacted, That none of the before mentioned sum of money, or any other part thereof, shall be laid out or expended in the making or improving any alteration that may be made in any of the said roads unless such alteration shall have been first duly laid out and recorded.

CAP. VI.

An Act further to amend the Acts relating to the collection of the Revenue of the Province.

Passed 9th March 1838.

G. W. A. C. 4.

WHEREAS by the sixth section of an Act made and passed in the sixth year of His late Majesty's reign, intituled "An Act to provide for the collection of the Revenue of the Province," it is provided that articles subject to an ad-valorem duty, when the value of such articles is not known, the articles shall in such case be examined by one or more competent person or persons, appointed or to be appointed by the Lieutenant Governor or Commander in Chief for the time being, and such person or persons, or any one of them, shall declare or certify to the Treasurer or Deputy Treasurer, what is the true and real value of such articles, and the value so declared or certified shall be the true and real value of such articles, and upon which the duties imposed by any Act or Acts of the General Assembly of this Province, shall be charged and paid: And whereas no provision is made for compensation to such appraisers for the services required to be by them performed; for remedy whereof,

Where articles are
appraised on ac-
count of value not
being known, im-
porter to pay ten
shillings in addi-
tion on each entry.

I. Be it enacted by the Lieutenant Governor, Legislative Council and Assembly, That in all cases where the value of any articles imported into this Province, chargeable with duty according to the value thereof, and the value thereof is unknown, whereby it is necessary for the same to be appraised as before stated, the importer shall in addition to, and over and above the duty chargeable upon such goods on such entry, pay to the Treasurer or Deputy Treasurer the sum of ten shillings on each entry; which said sum the Treasurer or Deputy Treasurer is required to receive

receive before granting a permit for such goods to be landed, to be by him paid over to the person or persons so declaring or certifying such value.

II. ' And whereas by the eleventh section of the said recited Act, it is enacted, ' that all boats, carriages and cattle made use of in the removal of any goods liable ' to forfeiture under that or any Act relating to the Provincial Revenue, shall be ' forfeited: And whereas the same has been found insufficient for the purpose in- ' tended, and it is deemed necessary to extend the same to all vessels and boats, ' from which any goods so liable to forfeiture shall be landed ;' Be it therefore fur- ther enacted, That all vessels and boats under fifteen tons, in which any goods liable to forfeiture under any Act or Acts of the General Assembly relating to the Provincial Revenue shall be brought into this Province, and from which any goods so liable to forfeiture shall be landed, such vessel or boat shall be seized as for- feited, by any officer of the Provincial Revenue, and proceeded against in the same manner as if they had been actually engaged in the removal of any goods liable to forfeiture.

Vessels under fif- teen tons burthen with goods liable to forfeiture, to be liable to seizure.

III. And be it further enacted That this Act shall continue in force as long as the said Act to which this is an amendment.

Limitation.

*Added to July 1 - 1850
by 8 vic. c. 31*

CAP. VII.

See 2^o vic. c. 31

An Act to provide for the better assessment of County and Parish Rates.

Passed 9th March 1838.

WHEREAS by the Laws now in force for the assessment of rates for pub- lic charges, the assessors in the several Towns and Parishes are ' authorised to apportion the sums to be levied upon the said Towns and Parishes ' respectively, among the inhabitants thereof, in such manner as they in their ' discretion shall think just and reasonable: And whereas the exercise of such ' discretion without regulation or appeal, has been productive of great dissimilarity ' in the mode of assessing, and of much confusion throughout the Province ;'

Preamble.

I. Be it therefore enacted by the Lieutenant Governor, Legislative Council and Assembly, That from and after the passing of this Act, all sums of money to be assessed and raised for County or Town or Parish charges or expenses, under and by virtue of any Act or Acts of the General Assembly for that purpose made or to be made, shall be assessed, levied and raised by an equal rate upon the Poll of all male inhabitants of the Town or Parish, of the age of twenty one years and up- wards, not being paupers, and by a rate, in just and equal proportion, upon the real property situate within such Town or Parish, and upon the personal property and incomes of the inhabitants thereof, according to the best knowledge and dis- cretion of such assessors, subject nevertheless to the provisions and regulations hereinafter contained: Provided always, that not more than one eighth part of the whole rate be assessed, levied and raised by a Poll rate.

Rates to be assess- ed upon male in- habitants, real and personal prop- erty and incomes.

II. And be it enacted, That in the interpretation of this Act, the terms " Real Estate," and " Real Property," shall be construed to include land, and any build- ings and other things erected on or affixed to land; and the terms "personal es- tate," and "personal property," shall be construed to include all goods, chattels, monies and effects, and all debts due from solvent debtors, whether on account, contract, promissory note, bond or mortgage, and all public stocks or securities, and all stocks or shares in Joint Stock Banking or Insurance Corporations or Companies.

Meaning of certain words in this Act.

III.