

the assessment made on such estate, to be by them applied in repairing the Roads or Streets in such Parishes; any assessment on the property of females or minors may be paid in labour, by substitute; provided that this Act shall not apply to lands of non-residents subject to the tax of one cent per acre, levied under the Act made and passed in the twenty fourth year of Her Majesty's Reign, intituled *An Act to impose a tax on unimproved granted Lands, to provide a fund for opening of Roads and building Bridges in the Parishes in which the Lands lie.*

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### CAP. IX.

An Act to amend an Act intituled *An Act to amend the Revised Statutes, Chapter 53, 'Of Rates and Taxes.'*

Section.

1. Act 25 Vic. Cap. 30, repealed.

Section.

2. Assessments due by non-residents, how recovered.

*Passed 20th April, 1863.*

BE it enacted by the Lieutenant Governor, Legislative Council, and Assembly, as follows:—

1. That the third Section of an Act made and passed in the twenty fifth year of the Reign of Her present Majesty, intituled *An Act to amend the Revised Statutes, Chapter 53, 'Of Rates and Taxes,'* be and the same is hereby repealed; and in lieu thereof,—

2. That if any person assessed as a non-resident, and having a known place of abode within the Province, shall neglect to pay his assessment within the time limited by the first Section of the Act to which this Act is an amendment, the Collector shall apply to a Justice of the Peace of the County in which such person may reside, who, upon the production of a Certificate from the Clerk of the Peace or Secretary Treasurer of the County, as the case may be, where the assessment was made, of the amount of such assessment, and the costs of advertising, and that due notice has been given as required by the said first Section of the said Act, shall issue an Execution against such person as directed in the twenty fifth Section of the Fifty third Chapter of the Revised Statutes; and no proceedings shall be taken against the real estate of such non-resident, for recovery of such assessment and costs, until after the return of such execution.