

for raising an armed force for the protection of the colony: And whereas the proprietors of township lands in the said island have leased a large portion thereof to tenants, from whom they derive large rents, and covenants are generally contained in the leases of such lands, that the tenants or occupiers thereof shall pay all taxes imposed or to be imposed on the lands so leased to them, whereby the said proprietors evade the payment of said taxes, and the principal part thereof is paid by the tenantry: And whereas such lands have greatly increased in value from the industry of the tenants, and from the prosperity and progressive state of the colony, independently of any outlay made by the proprietors of such lands: it is therefore deemed just and equitable that the said proprietors should contribute towards defraying the expenses of any armed force for the protection of the colony, and also for the further encouragement of education:

Imposes a tax of 5 per cent. on the rent-roll of the proprietors, &c., of more than 500 acres of leased or rented lands.  
Payable annually to the treasurer or his deputies, &c.

I. Be it therefore enacted by the Lieutenant-governor, Council and Assembly, as follows: From and after the time when this Act shall go into operation, and during the continuance thereof, the proprietor or owner, or the agent, factor, trustee, or receiver of any proprietor or owner of more than 500 acres of leased or rented lands, situate on any township in this island, shall yearly and every year, and at the time and in manner hereinafter directed, pay into the hands of the treasurer of this island, for the time being, or into the hands of any of his deputies, appointed as hereinafter mentioned, the sum of 1s. of the lawful current money of the said island for every 20s. of the like lawful money which such proprietors or owners, or the agent, factor, trustee or receiver of any such proprietors or owners is now or hereafter may be entitled to receive, as the annual rent of such lands; and upon every fractional part of 20s. which any proprietor, owner or agent, factor, trustee or receiver may be entitled to receive as such rent as aforesaid, the like proportion of duty at the rate before directed shall be charged and paid: provided that no rate or duty shall be charged of a lower denomination than one penny.

First annual payment to become due, &c., on 1st June 1856, and subsequent payments on same day in each year.  
Treasurer to call for same by advertisements, &c.

II. The first annual payment of the rate or duty hereby imposed shall become due and be payable, and made on the 1st day of June, in the year of our Lord 1856, and on the same day in every succeeding year during the continuance of this Act; and the said treasurer shall call for the said rate or duty by advertisement in the "Royal Gazette," inserted for at least six weeks previous to the said 1st day of June in each year.

Treasurer to appoint deputies in each county, &c.;  
And define and publish their districts, &c.  
Treasurer responsible for the conduct, &c., of his deputies.  
Deputies to open books and give receipts for amount of rate paid, &c.  
Books to be kept open until 5th December, and to be then forwarded, with monies received, &c., to treasurer.  
Remuneration to deputies.

III. The said treasurer shall, by writing under his hand and seal, nominate and appoint such and so many deputies for each county in this island as to the said treasurer shall seem meet, and which deputies shall be appointed for certain districts or sections of the several counties in this island respectively, to be defined and published by the said treasurer, who shall be responsible for the faithful discharge of their duties; and such deputies, when so appointed, shall, and they are hereby authorised and empowered, to open books of account for the receipt of the rate or duty hereby imposed upon all persons chargeable with the same, and to give receipts for the said rate or duty, and to take and receive the statement or return, and administer the oath in the fourth section of this Act directed to be taken by persons chargeable with the said rate or duty; and such deputies shall keep open their books until the 5th day of December in each year, and shall immediately thereafter forward all sums of money received by them under this Act, together with their books or true copies thereof; and the return or statement hereinafter required to be made by such deputies to the said treasurer; and each and every such deputy shall be allowed the sum of 5 L. per centum on all monies collected and received by him under this Act.

Proprietors, &c., of more than 500 acres of land, &c., when paying rate, are to deliver a statement, on oath, setting forth situation of their lands, amount of annual rent receivable, &c.  
According to form in Schedule (A).

IV. The proprietor or owner, or the agent, factor, trustee or receiver of any such proprietor or owner of more than 500 acres of leased or rented township lands in this island, and all other persons chargeable under this Act, at the time of paying the rate or duty hereby imposed, shall fill up and deliver to the said treasurer, or his deputies, a true and correct statement or return in writing, signed by the person making the same, and which statement or return shall be according to the form in Schedule (A) to this Act annexed, and shall contain the names of the proprietors or owners of such lands, and the names of the agent, factor, trustee or receiver of such proprietors or owners—the amount of annual rent which such proprietors or owners, or such agent, factor, trustee or receiver is entitled to receive for the same—and where the said lands may be situate—and the amount of rate or duty chargeable on account of the rent of such lands; which statement or return shall be accompanied by a declaration on oath and signed by the party making the same, of the truth of such statement or return, which oath shall be in the form prescribed by Schedule (B) to this Act annexed, and taken before the said treasurer or his deputies, to be appointed under this Act, who are hereby respectively required and empowered to administer the same.

Declaration, on oath, accompanying statement, to be in form as set forth in Schedule (B).  
Oath to be administered by treasurer or his deputies, &c.

Penalty on proprietor, &c., neglecting or refusing to make return, or making false returns, &c.;  
Or neglecting to pay rate, &c.

V. Any proprietor or owner, or any agent, factor, trustee or receiver, or any person chargeable under this Act, who shall neglect or refuse to make, or shall falsely make the said statement or return, or who shall refuse to take and subscribe the oath required by this Act, or who, having made such statement or return, shall neglect or refuse to pay the said rate or duty, shall forfeit and pay for every such neglect or refusal, or false return, the sum of 20 L., and treble the amount of rate or duty at which such person ought to be rated under this Act.

VI. Whereas