

similar list and certificate, verified by declaration as aforesaid, to the clerk of each such additional municipality, and shall also forward a copy thereof to the lieutenant colonel commanding his battalion, who shall forward the said copy so received by him to the adjutant general of militia.

Duties of clerk of municipality on receipt of list of active militia and certificate.

120. The clerk of each municipality shall, upon the receipt of the list and certificate mentioned in the one hundred and tenth section of this Act, and prior to the delivery of the collector's roll to the Collector of such municipality, (or before using such list if, being a secretary-treasurer in Lower Canada, he be himself the collector), mark on the said roll after the name of each person so appearing by such list and certificate to have attended muster for the then current year, the words "at muster," and every person shall thereby be discharged from payment of the commutation assessment for that year.

Provisions of assessment laws applicable.

121. The several sections from _____ to _____ inclusive, of the fifty-fifth chapter of the consolidated statutes for Upper Canada, intituled: *An Act respecting the assessment of property in Upper Canada*, and their several provisions, and the several provisions of the *Lower Canada Municipal and Road Act of 1855*, and the Acts amending it, and the provisions of every special Acts incorporating or governing any town or city in Lower Canada, relative to assessments and their collection, shall be applicable to the tax hereby imposed and to the persons employed in collecting, and their duties under this Act, and shall be read and deemed as part thereof.

Persons bound to give information of those liable to be enrolled.

122. All tavern-keepers, keepers of boarding houses, persons having boarders in their families, and every master and mistress of any dwelling house, shall, upon the application of any assessor or collector, give information of the names of all persons residing or lodging in such house, liable to be enrolled, and all other proper information concerning such persons as such assessor or collector may demand.

Penalty on persons refusing to give information or giving false information.

123. If any person of whom information is required by any assessor or collector in order to enable him to comply with the provisions of this Act shall refuse to give such information, or shall give false information, he shall forfeit and pay \$ _____ for each item of information demanded of him and falsely stated, and the like sum for each individual name that may be refused, concealed, or falsely stated, and every person who shall refuse to give his own name and proper information, when applied to as aforesaid, or shall give a false name or information, shall forfeit and pay a like sum, such penalties to be recovered summarily before a justice of the peace.

Interpretation clause.

124. In this Act, as far as regards Lower Canada, the words "assessor or assessors" shall include valuers, the word "municipality" shall mean a local municipality, and shall include every city, town and village incorporated, whether the corporation thereof be governed by the General Municipal Acts respecting municipalities or any special Act, or partly by both, the word "clerk" shall include the secretary-treasurer of any such municipality, or other person making out the collection rolls, or other documents showing the sums to be collected as taxes, the word "treasurer" shall include the secretary-treasurer or other person receiving or having the custody of the funds of the municipality, the expression "court of revision" shall include the local council, board of revisors, or other authority having the revision of assessment or valuation rolls, the expression "collector's roll" shall include every collection roll or other document showing the taxes payable by each person, and authorizing their collection, the word "collector" shall include the secretary-treasurer or other person employed to collect the taxes imposed in any municipality, and the expression "assessment laws" shall include the Lower Canada Municipal Act of 1855, the Acts amending it, and all special Acts incorporating or relating to the incorporation of any city or town or village in Lower Canada; the assessment or valuation roll, which is to serve for any year, shall be held to be that in which it is intended that the names of the persons between the ages of eighteen and forty-five shall be inserted as liable to the tax hereby imposed, although such rolls be made in the previous year, so that (for example) if in any city or town the roll for one thousand eight hundred and sixty-three is made in one thousand eight hundred and sixty-two, the said names shall be inserted in it; and in municipalities where the valuation rolls are made only once in three years the captain commanding any company of sedentary militia shall, in the month of _____ in each year in which such roll is not made, furnish the secretary-treasurer with an amended list of the names of the persons in the local limits of such company, between the ages aforesaid, and liable to serve in the militia as service men, and such amended list shall be kept by the said secretary-treasurer at his office open to the inspection of the public during _____ weeks, and shall be taken in consideration and revised by the local council at its first meeting after the expiration of that period; and all persons may then be heard by such council in respect to an error in the said list, and the council shall confirm it after making such amendments as they think proper, either by adding or striking out any name or names, and it shall then be held to be the revised list for the year, and shall not afterwards be called in question.

No. 2.—THE RETIRED SEDENTARY FORCE.

Of whom retired sedentary force composed.

125. The retired sedentary force shall be composed of those men between the ages of forty-five and sixty years, not being in the volunteer or regular or reserve force, who shall claim exemption on account of being above that age; and non-commissioned officers shall retain their rank.

Retired sedentary force may, in emergency, be required to serve in militia.

126. The commander-in-chief may require the officers, non-commissioned officers and men of the retired sedentary force to serve in the militia in cases of great emergency, of which cases he shall be the sole judge, and he may, by any militia general order for that purpose, either form such retired sedentary militiamen into separate corps, under their own officers, or cause them to be drafted as if they belonged to the service sedentary force, as he may see fit.

LEVÉE EN MASSE.

Who may be required to serve on levée en masse.

127. The commander-in-chief may require all male inhabitants of the province, above the age of sixty years, to serve in case of a *levée en masse*.

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