

## CAP. X.

## An ACT to alter and amend the several Acts of this Province, relative to Town, County and Poor Rates.

Preamble.

**W**HEREAS, *appeals from Assessments or Rates for the support of the Poor, and for County and Town Charges, are directed to be made to the Court of General or Quarter Sessions of the Peace in the several Counties and Districts within this Province which, in many instances, has been attended with inconvenience, and occasioned great delay in the collection of the same ; for remedy whereof :*

Appeal.

I. *Be it enacted, by the Lieutenant-Governor, Council and Assembly, That, from and after the publication of this Act, it shall and may be lawful for the Justices of the Peace in the several Counties and Districts within this Province, to hold Courts of Special Session, if they shall deem it expedient, for the purpose of hearing and determining Appeals, and enforcing the assessment and collection of the Rates ; of the holding of which Sessions, eight days' notice shall be given ; which Court of Special Session shall have the same power and authority that Courts of General or Quarter Session possess, to hear and determine any appeal made by any person or persons against any Rate or Assessment to which he, she or they, may be rated or assessed.*

Assessment.

II. *And be it further enacted, That in the Township of Halifax, the assessors shall be allowed a period of thirty days, instead of twenty days, after they shall be sworn into office, to make their assessment.*

Return of Assessment

III. *And be it further enacted, That if the said assessors of Rates and Taxes in the several Counties and Districts in this Province, shall neglect or refuse to return the assessments within ten days after the same shall have been made for County and Town Charges and Poor Rates, to the Clerk of the Peace for the respective Counties, and to deliver copies of the same to the Collectors for collection : said assessors shall be, and each of them are hereby, made liable to the same penalties as they are now subject to for not making the assessment : to be recovered and applied in like manner.*

Collector's Appointment.

IV. *And be it further enacted, That the Justices of the Town of Halifax, either in General or Special Sessions, shall, and are hereby authorised, from time to time, and at any time, to appoint one, or such other number of Collectors, of the said Rates, as the said Justices may see fit ; and, so often as they may deem proper, may dismiss the same, and appoint one or more persons in their stead ; and each and every the said Collector, or Collectors, shall render an account to such Justices, in such their Sessions, or to any single or other Magistrates, by the said Justices in Sessions appointed for that purpose, when and so often as he or they may be required so to do, by him or them, of all Monies by the said Collector or Collectors received from time to time for any Rate, Rates or Assessments, made and collected within the said Township of Halifax.*

Collector to render accounts

*And Whereas, the Commissions by Law allowed to Collectors, may, in some cases, be too great :*

Allowance to Collector.

V. *Be it further enacted, That the Court of General Sessions of the Peace shall, and they are hereby authorised to establish the rate of Commissions to be allowed to the Collector of the said Rates, the same however not to exceed five pounds for every hundred pounds by him collected.*