

Assessment to be collected by Collector most contiguous, and paid to Commissioners for County of Halifax.

to be held as aforesaid, appoint two sufficient Persons residing nearest or most contiguous to such Lands, to assess the same, who shall be governed and directed by the same Rules, Orders and Directions, as are prescribed respecting other Lands, and the Assessment so made shall be levied and collected by the Collector for the Township most contiguous to such Lands, or to the owner thereof, and by him be paid to the Commissioners or Directors for the County of Halifax.

Where Lands unoccupied and no distress to be found, Commissioners on complaint of Collector to make return to Treasurer, and such Lands held chargeable.

IX. **Provided always, and be it further Enacted,** That where any Lands rateable by this Act, shall be unoccupied, and no distresses can be found on the same, nor the Person of the Owner or Proprietor can be found within the Province, by Reason whereof the Tax and Assessment upon such unoccupied Lands cannot be levied, that then upon Complaint made thereof by the Collector to the Commissioners or Directors for the County or District, where such Lands lie, the said Commissioners or Directors shall make return thereof to the Treasurer of the Province, and such Lands shall be held chargeable for such Tax and Assessment until Distress can be levied for the same, or the Person of the Owner or Proprietor thereof can be found, to answer a process to be issued for the same as in Actions for Debt, and shall be sued for by the Treasurer of the Province.

If Proprietor or Tenant refuses or neglects to pay Assessment, Collector to distress.

X. **And be it also Enacted,** That where any Proprietor of Lands living and residing within the Province, his Tenant or Tenants, or the possessor or Occupant of such Lands, shall refuse or neglect to pay any Sum or Sums that shall or may be assessed upon such Lands in virtue of this Act the Collector or Collectors of the County where such Assessment is to be collected, is and they are hereby directed and authorized to enter thereon, and to distress any Goods or Chattels, or other personal Estate to the amount of the Sum so assessed, and to sell the same for Payment thereof, (Provided such Distress is not redeemed in fourteen Days) and the Surplus if any, after paying the Charge of Distress and Sale, shall be paid to the said Proprietor Tenant or Occupant.

Persons aggrieved to appeal to General or Special Sessions, within Ten Days after Notice given of Assessment.

XI. **And be it also further Enacted,** That in all Cases where any Person or Persons shall think himself, aggrieved by any Assessment made as aforesaid, the said Justices of the Peace at their General Sessions or Special Sessions to be held as aforesaid in each respective County, shall and they are hereby empowered to hear and determine all such Complaints, and to grant such Relief therein as to them shall seem meet, provided such Complaint be made within Ten Days after Notice given and demand made of the Assessment due, which Determination of the said Justices shall be Final.

XI. And