

up in some convenient and public place within the municipality, and to be maintained there until after the meeting of the Court of Revision, as provided in and by the laws of this province.

110. Every officer, non-commissioned officer, and private of any corps or battalion of the active militia shall be exempt from payment of commutation assessment, and it shall be the duty of every officer commanding a corps or battalion of the active militia, by the day of in the year 1862, and by the tenth day of May in each succeeding year, to make out and transmit to the clerk of every municipality in which any men of his corps may then reside, a correct list of all such men within the said municipality as were actually and *bonâ fide* serving in such corps on the first day of May in that year, and shall attach thereto his certificate to the following effect:

Exemption of active militia from payment of commutation assessment.

"I, A. B., (*captain or other officer*) commanding (*designation of corps*) do certify that the persons whose names are hereafter set down were actually and *bonâ fide* enrolled and serving in such (*corps or battalion*) on the first day May, 18 "

Certificate by officer commanding corps.

And shall make a solemn declaration before a justice of the peace of the truth and correctness of such list.

111. All persons wholly exempt from enrollment and from actual service in any case, as provided by the seventh section of this Act, shall be exempt from payment of commutation assessment; but no person shall have the benefit of such exemption, unless he has at least fourteen days before he claims such benefit before the Court of Revision, as herein-after mentioned, filed his claim thereto with his affidavit, made before some justice of the peace, of the facts on which he rests his claim, and in verification thereof with the clerk of the municipality within which he resides; and whenever exemption is claimed, whether on the ground of age or otherwise, the burden of proof shall always be upon the claimant; and every Justice of the Peace is hereby required to administer the oath required under this section, free of charge.

How benefit or exemption to be claimed and proved.

112. At the sitting of the Court of Revision, as constituted by the assessment laws of this province, the said court shall then determine who are exempt under the seventh section of this Act, and in the said roll, opposite the name of each person so exempt, shall insert the word "exempt," and every person on the said militia roll not marked by such court as exempt, shall be liable to pay the sum of fifty cents set opposite to his name as aforesaid.

Court of revision under assessment laws to determine exemptions.

113. The clerk of every municipality shall, in the collector's roll, set down the name of every person so liable to pay the said sum of fifty cents under the head of "Militia Roll," and the said sum of fifty cents against every person who shall appear by the said "militia roll," liable to pay the same, shall be collected at the same time and in the same manner as taxes are collected in each municipality; and every collector shall have and pursue all and every the rights, powers, and remedies for the collection or recovery of the same, as are now and may at any time hereafter be prescribed by the assessment laws of this province in respect to the collection of taxes; and it shall be the duty of the clerk of the said municipality to forward a true copy of the "militia roll," within fourteen days after the completion of the collector's roll to the Adjutant General of Militia.

Collection of commutation assessment.

114. All moneys so collected shall, by the collector, be paid over to the treasurer of the said municipality, and shall be by the said treasurer forthwith paid to the receiver general of this province, first deducting for the benefit of the municipality per centum for the expenses of assessing and collecting the same and of making the returns and performing the other duties required of the municipality and its officers, under the provisions of this Act, and such moneys shall form part of the consolidated revenue of this province for militia purposes only.

Copy of roll to be forwarded to adjutant general.

Payment over to receiver general for consolidated revenue.

115. The said collector shall make such payment and return under oath, stating explicitly that such return is true and correct, and that he has truly and faithfully made active and diligent efforts to collect the commutation assessment of each person on his roll, of whom he has not collected the same, and that he has been unable to collect such assessment.

Return on oath of collector.

116. If any person shall neglect or refuse to pay the commutation assessment, as herein prescribed, and the collector of the municipality to whom the militia roll for collection thereof shall be given, shall be unable to collect the same, it shall be the duty of such collector to return the names of all such persons to the clerk of such municipality, who shall make a list of such delinquents; or (in Lower Canada) if he be himself the secretary treasurer, he shall himself make such list and deliver it to the local council, and deliver the same to the Court of Revision at their annual meeting next thereafter.

Duty of collector in case of neglect or refusal of persons to pay commutation assessment.

117. Whenever it shall appear from the return of any collector or treasurer that any person has neglected or refused to pay such commutation assessment, and that the collector has been unable to collect the same, such sum shall be added to his annual commutation assessment of the next year by the Court of Revision, and collected in the same manner as herein-before provided by the hundred and thirteenth section of this Act.

Sums in arrear and uncollected, to be added to commutation assessment of the next year.

118. The bond or security to be executed by the collector and by the treasurer of the municipality, shall apply to all moneys required to be collected for militia purposes under this Act.

Security of officers of municipality to extend to sums to be so collected.

119. Every officer commanding a company of the sedentary militia, or in his absence the officer next in command and personally present at the annual muster, shall, within one month after the annual muster day for such company, make out a true and correct list of all such persons as attended the said muster, and shall attach thereto his certificate to the following effect:

List by officer commanding company of sedentary militia of those present at muster and certificate.

"I, A. B., Captain (*or other officer*) commanding do certify that I personally attended the muster of the company of sedentary militia under my command in the (*town, township, &c. as the case may be*), of in the county of and that the above is a true and correct list of the names of those who actually attended the annual muster on the day of 18 "

And shall make a solemn declaration before a justice of the peace of the truth and correctness of such list, and shall also forward the same to the clerk of the municipality within which the limits of his company's district or division are fixed, or if such limits be within two or more municipalities, a

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