month of January, an exact statement and account, under oath, and certified to be correct by the Surveyor of the Township, of the receipts and expenditure of all moneys by them made and incurred under and in virtue of this Act; which statement shall be and remain in the said office open and free to the inspection of all persons interested; and a copy of the same shall in like manner be deposited with the Surveyor of the Township for the same purpose; and the said Treasurers shall respectively be entitled to have and deduct the sum of from and out of the moneys by him actually raised and levied pursuant to this Act, after his accounts shall have been examined and approved by the Justices of the Peace in their General Quarter Sessions, or at any special Session assembled for that purpose.

XI. And whereas, from the absence and neglect of divers grantees and proprietors of lands in the various Townships in this Province, the burthen of opening and maintaining highways, roads and bridges, hath chiefly been supported by the inhabitants and proprietors actually resident at the new settlement in the said Townships, whose labours have been beneficial to the interests of proprietors not residing on their lands aforesaid, many of whom are not to be found; while others, when thereunto required, frequently refuse to afford any assistance in opening or maintaining such highways, roads and bridges.— In order, therefore, the more effectually to compel payment of the assessments aforesaid, and thereby to promote the improvement of the new settlements aforesaid, Be it enacted by the authority aforesaid, that when and as often as any Proprietor of land or lands in any of the Townships aforesaid, shall omit or neglect to pay the amount of annual assessments for his proportion of lands as herein-before directed to be paid, it shall be the duty of the Treasurer of the Township within months next after such omission or neglect, to certify the same upon oath before any Justice of the Peace of the District to which he may belong, or before one of the Justices of the Court of King's Bench for such District; upon which Certificate, it shall be the duty of any Justice of the Court of King's Bench, before whom such Certificate or oath shall or may be made or exhibited, to issue his precept or order, directed to the Sheriff of the Listrict in which such lands may be, commanding him forthwith to give public notice in the Quebec Gazette, at least times in the course of four months, that the lands thereindescribed, will for the payment of the assessment or assessments due upon the same, be put up for sale, and be sold to the last and highest