

of the volunteer force, certified by the District Staff Officer as being an efficient volunteer; but this last exemption shall not apply to any volunteer who may be assessed for property.

Every other male inhabitant of a city, town or village, of the age of twenty-one years and upwards, and under sixty years of age (and not otherwise exempted by law from performing statute labor), who has not been assessed upon the assessment roll of the city, town or village, or whose taxes do not amount to two dollars, shall, instead of such labor, be taxed at two dollars yearly therefor, to be levied and collected at such time, by such person, and in such manner as the council of the municipality shall by by-law direct, and which person shall not be required to have any property qualification.

No person shall be exempt from the tax in the last preceding section named unless he shall produce a certificate of his having performed statute labor or paid the tax elsewhere.

Every male inhabitant of a township between the ages aforesaid, who is not otherwise assessed to any amount (and who is not exempt by law from performing statute labor) shall be liable to *two* days of statute labor on the roads and highways in the township, and no council shall have any power to reduce the statute labor required under this section.

Every person assessed upon the assessment roll of a township shall, if his property is assessed at not more than \$300, be liable to two days' statute labor;

At more than \$300, but not more than \$500		3 days.
do. 500,	do. do. 700	 4 "
do. 700,	do. do. 900	 5 "

and for every \$300 over \$900 or any fractional part thereof over \$150, one additional day; but the council of any township, by a by-law operating generally and ratably, may reduce or increase the number of days labour to which all the parties rated on the assessment roll or otherwise shall be respectively liable, so that the number of days' labor to which each person is liable shall be in proportion to the amount at which he is assessed; in townships where farm lots have been sub-divided into park or village lots, and the owners are not resident and have not required their names to be entered on the assessment roll, the statute labour shall be commuted by the township clerk in making out the list required under the ninety-second section of the Assessment Act when such lots are under the value of two hundred dollars, to a rate not exceeding one half per cent. on the valuation, but the council may direct a less rate to be imposed by a general by-law affecting such village lots.

The Council of any Township may by by-law direct that a sum not exceeding one dollar a day shall be paid as commutation of statute labour, in which case the commutation tax shall be added in a separate column in the collector's roll, and shall be collected and accounted for like other taxes.