

of war, invasion or insurrection, as provided by the seventh section of the first recited 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 hereinafter 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.

from the tax,—but must claim the exemption,—

On affidavit.

8. 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 sixth and seventh sections 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 cents set opposite to his name as aforesaid.

Revisors of assessment Rolls to mark persons exempt.

9. 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 cents under the head of "Militia Roll," and the said sum of 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 or 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.

Tax to be set down against the name of every person liable to it ; and collected as other taxes.

Copy to adjutant General.

10. 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.

To be paid over to the Receiver General, for Militia purposes—deducting expenses.

11. The said Collector shall make such payment and return under oath, stating explicitly that such return is true and

Collector's return to be on oath.