

C A P. III.

An Act for raising a Fund for the Purpose of making and repairing Bridges and Roads of Communication through the Province.

Preamble.

WHEREAS the Monies arising from the Duty upon Licenses to retail Liquors, are not sufficient to answer the Purposes thereby intended in providing for the repairs of the Roads and Bridges in this Province, and whereas the Legislature has endeavoured by various Ways and Means to raise a Fund, for so necessary a Purpose, but without Effect ;

Tax to be paid,

and how rated.

I. Be it Enacted, by the Lieutenant Governor, Council and Assembly, That from and after the First Day of August of this present Year, there shall be raised, levied, collected, and paid by every Householder and Owner of Lands in this Province, who has held the same for one Year or upwards, (Glebe Lands and School Lands excepted) the several Taxes following, that is to say, by every Householder, Owner, or Proprietor, of any Quantity of Land not exceeding Five Hundred Acres, **Two Shillings and Six Pence**, and by every Owner or Proprietor of Land exceeding Five Hundred Acres, at the rate of Six pence for each One Hundred Acres.

No Tax to exceed 50s. on any Person.

II. Provided always, and be it Enacted, That no Tax on any Person shall exceed the Sum of **Fifty Shillings** in the whole, and if the Lands held by him shall be in several Counties, the same shall be proportioned.

To be assessed upon every Proprietor or Tenant, agreeable to assess Role made.

III. And be it Enacted, That the said Taxes shall be assessed and levied upon every Proprietor, Tenant or Occupant of such Lands, agreeable to an Assess Roll to be made and returned in each County for that Purpose, and to be paid in Manner as herein after directed.

Govr. Lt. Govr. or Commander in Chief, to appoint Commissioners in each County.

IV. And be it also Enacted, That the Governor, Lieutenant Governor, or Commander in Chief, for the Time being, be and he is hereby impowered, by and with the Advice and Consent of His Majesty's Council to appoint such, and so many able and discreet Persons as to him shall seem meet, not less in Number than Three in each County, to be Commissioners or Directors of Roads in the respective Counties in this Province.

V. And be it further Enacted, That the Justices of the Peace in the several Counties in this Province, shall at the General Sessions of the Peace, or at a Special Sessions to be held for that Purpose,