

Fees payable
on commission
in the Militia.

37. For every Commission in the Militia of this Province, whether Active or Sedentary, shall be paid to the Adjutant General of Militia, the following fees, that is to say : for every Commission other than that of Lieutenant Colonel, the sum of Five Dollars, for every Commission of Lieutenant Colonel, the sum of Ten Dollars ; and all moneys so received for Commissions, shall be paid over to the Receiver General, and become portion of the Consolidated Revenue of the Province, for Militia purposes only.

False swear-
ing to be per-
jury.

38. Any person making an Affidavit or declaration required in and by this Act, and who shall swear or declare falsely therein, shall be guilty of perjury.

INTERPRETATION.

Municipality.

39. The word "Municipality" shall, for the purposes of this Act, include any City, Town, Township or Incorporated Village of Upper Canada, and the word "Corps" shall include any Field Battery, Troop of Cavalry, Foot Company of Artillery or Rifle Company, Battalion or Regiment.

Corps.

Interpretation
of words as
regards Lower
Canada.

40. In this Act, as far as regards Lower Canada, the words "Assessor or Assessors" shall include Valuators,—the word "Municipality" shall mean a Local Municipality, and include every City, Town and Village incorporated, whether the corporation thereof be governed by the General Municipal Acts respecting Municipalities or any special Act, or partly by both,—the word "Clerk" shall include the Secretary-Treasurer of any such Municipality, or other person making out the collection rolls, or other documents shewing the sums to be collected as taxes, the word "Treasurer," shall include the Secretary-Treasurer or other person receiving or having the custody of the funds of the Municipality,—the expression "Court of Revision" shall include the local Council, Board of Revisors, or other authority having the revision of Assessment or Valuation Rolls,—the expression "Collector's Roll" shall include every Collection Roll or other document shewing the taxes payable by each person and authorizing their Collection,—the word "Collector" shall include the Secretary-Treasurer or other person employed to collect the taxes imposed in any Municipality,—and the expression "Assessment Laws" shall include the Lower Canada Municipal Act of 1855, the Acts amending it, and all special Acts incorporating or relating to the incorporation of any City or Town or Village in Lower Canada ; the Assessment or Valuation Roll which is to serve for any year shall be held to be that in which it is intended that the names of the persons between the ages of eighteen and forty-five shall be inserted as liable to the tax hereby imposed, although such Rolls be made in the previous year, so that (for example) if in any City or Town the Roll for one thousand eight hundred and