

distress and sale, as they might have done upon the same lands if in the occupation of such persons at the time the rates and taxes became due, and after deducting the legal charges of distress and sale, as well as the amount of such taxes in arrear, such Collector shall pay the overplus, if any there be, to the person or persons occupying the premises on which such distress was made.

XIV. And be it further enacted by the authority aforesaid, That the Treasurer of each and every District of this Province, shall keep an account for every Parish, Town, Township, reputed Township or place within his District, according to the list or schedule furnished by the Surveyor General, as before mentioned, in which account he shall particularly enumerate every lot or parcel of land in the said Parish, Township or place, describing the same as in the said schedule, and shall charge the same with, or credit it for the amount of the taxes and rates payable or paid in respect thereof, for each and every year, and that the said books or accounts shall be produced by the said Treasurer, for the inspection of the Justices at the Court of General Quarter Sessions held in his District respectively, in each and every year, and shall be kept open for the inspection of all persons desiring to see the same, between the hours of ten and three, on every first and third Monday in each month, and the Treasurer is hereby authorised to demand for every such search and inspection, one shilling and three pence, and no more.

XV. And be it further enacted by the authority aforesaid, That when the Rates and Assessments upon any lot, piece or parcel of land, shall be suffered to remain in arrear and unpaid for the space of three years, the Rates and Assessments so in arrear, shall be increased in the proportion of one third, and if suffered to remain five years in arrear, the whole shall be increased in the proportion of one half, and if suffered to remain eight years in arrear, the amount of such arrear shall be doubled, and the said Rates and Assessments shall be charged thenceforward in double the amount that would grow due according to the existing Rate or Assessment, and such Rates so increased respectively, shall be charged against the lands in the accounts of the Treasurer herein directed to be kept, and shall be levied in the manner herein before provided.

XVI. And be it further enacted by the authority aforesaid, That persons residing in Townships or places not authorised to hold Town meetings, shall be considered for the purposes of this Act as inhabitants of the Township adjacent thereto which shall contain the smallest number of inhabitants, and shall be assessed accordingly.

XVII. And be it further enacted by the authority aforesaid, That the Clerk of the Peace in each and every District in this Province, shall and is hereby required to transmit before the end of the month of January in each and every year, to the Governor, Lieutenant Governor, or Person administering the Government, an aggregate account of the said Assessment, in order that the same may be laid before the Legislative Council and House of Assembly, which shall contain a true and full statement of every species of property in respect of which such Assessment was made, and the Clerks of the Peace respectively, are hereby authorised to demand, and the Treasurer of each District is hereby respectively required to pay each of the said Clerks of the Peace, for their trouble in making up such aggregate account, the sum of thirty shillings.

XVIII. And be it further enacted by the authority aforesaid, That it shall and may be lawful for the said Justices at their respective General Quarter Sessions assembled, or the greater part of them then and there assembled, to nominate and appoint a proper person, being resident within the District, to be Treasurer of the said District, which Treasurer shall give sufficient security in such sum as shall be approved of by the said Justices at their respective General Quarter Sessions then and there assembled, to be accountable for the several sums of money which shall be respectively paid to him in pursuance of this Act, and to pay such sum or sums of money as shall be ordered to be paid by the Justices in their General Quarter Sessions, and also for the true and faithful execution of the trust reposed in him, and all and every such sum or sums of money as shall be paid into his hands, by virtue of and in pursuance of this Act, shall be deemed and taken to be the public stock of the District, and the said Treasurer shall and is hereby required to pay so much of the money in his hands, to such person or persons as the said Justices at their respective General Quarter Sessions, or the greater part of them, then and there assembled, shall by their order direct and appoint, for the purposes therein recited, and for any other uses and purposes to which the public stock of the said District is or shall be applicable by Law, reserving at all and every time or times, to and for his own use, as a reward for his labour and expence, the sum of four pounds for every hundred pounds, that shall or may be paid into his hands, under the authority of this Act, for the purposes aforesaid.

XIX. And be it further enacted by the authority aforesaid, That the said Treasurer shall and is hereby required to keep books of entries of the several sums respectively received and paid by him, in pursuance of this or any other Act now or hereafter in force in this Province, and also to deliver in a true and exact account, upon oath, which oath any one of the Justices at their respective General Quarter Sessions, is hereby authorised to administer, of all and every sum or sums of money respectively received and paid by him, distinguishing the particular uses to which such sum or sums of money have been applied, to the Justices at every General Quarter Sessions to be holden for the District, and shall lay before the Justices of such Sessions the proper vouchers for the same, and also transmit once in each and every year, a certified copy thereof, on oath, to the Governor, Lieutenant Governor or Person administering the Go-

Treasurer of each District to keep an account against the Lands in his District, charging the Rates hereby imposed.

Inspection of accounts.

Fee for search.

Rates to accumulate by an increased proportion, if suffered to remain in arrear beyond certain periods.

Townships not authorised to hold Town Meetings.

Aggregate account to be transmitted to the Lieutenant Governor by the Clerks of the Peace.

Remuneration to the Clerks of the Peace.

Treasurer how to be appointed.

Security.

Duty.

Remuneration.

Treasurer's accounts.

Certified copy of the same to be transmitted to the Lieutenant Governor.