

Restrictions preventing new assessment except in certain cases.

Punishment of officers neglecting or refusing to perform duties imposed on them by this Act.

--and on persons not delivering true lists to Assessors.

Fine.

How levied.

Accounted for.

In case of refusal to pay rate, the same to be levied by distress.

Overplus.

Compensation to Collectors.

Money received by them to be paid to the Treasurer.

Schedules of granted and leased lands to be furnished by Surveyor General.

All lands included in such Schedules as granted or leased, shall be liable to assessments whether occupied or not.

How rates to be collected in respect of lands not returned on Assessment Lists.

Distress

VIII. And be it further enacted by the authority aforesaid, That no new Assessment shall be made until it shall appear to the Justices at their respective General Quarter Sessions, or the greater part of them, then and there assembled, by the accounts of their Treasurer or otherwise, that one half of the money collected by virtue of the preceding rate together with the whole of the monies collected under and by virtue of any Act or Acts now or hereafter to be in force in this Province, shall have been expended for the public uses of the District.

IX. And be it further enacted by the authority aforesaid, That if any person appointed or to be appointed a Parish or Town Officer, under the authority of any of the Acts of the Parliament of this Province, in force for that purpose, shall neglect or refuse to perform the duty imposed upon them and each of them, by the provisions herein contained, in manner and form as herein specified and declared, or if any person or persons liable to the payment of the Rates by this Act imposed, shall neglect or refuse to deliver in a true list of his or her ratable property, real and personal, to the Assessors, in manner and form herein specified, or shall wilfully misstate such ratable property, every such person or persons shall forfeit and pay a sum of money, not less than two pounds, nor more than five pounds, for the first neglect or refusal, and ten pounds for the second, to be levied by distress and sale of the offender's goods and chattels, and upon complaint of such neglect, before two or more of His Majesty's Justices of the Peace, for the division where the offence is charged, they shall hear and determine the same, and upon sufficient proof being made of such wilful neglect, refusal or misstatement, shall issue such warrant as aforesaid, unless such fine shall be immediately satisfied, and such sum of money when collected, shall be paid into the hands of His Majesty's Receiver General, to and for the use of His Majesty, His Heirs and Successors, and towards the support of the Civil Government of this Province, to be accounted for to His Majesty, through the Lords Commissioners of His Majesty's Treasury, for the time being, in such manner and form as it shall please His Majesty to direct, and the Justices before whom such conviction shall or may have taken place, shall certify the same to the Clerk of the Peace for the District or County where the offence was committed, who shall and he is hereby required to insert the ratable property so withheld or misstated, on the Assessment List of the Township wherein the offender was resident at the time.

X. And be it further enacted by the authority aforesaid, That if any person shall refuse to pay the sum or rate for which he or she stands rated in manner aforesaid, for the space of fourteen days after demand duly made of the same by the said Collector, the said Collector shall and is hereby required to levy the same by distress and sale of the goods and chattels of the person so neglecting or refusing to pay, after having obtained a warrant for that purpose from some one of His Majesty's Justices of the Peace, and to render the overplus, if any there shall be, over and above the said rate, to the owner thereof, after deducting the legal charges of the distress and sale.

XI. And be it further enacted by the authority aforesaid, That the Collector may deduct at the rate of five pounds for every hundred pounds, and no more, as a full compensation for his service in collecting, any law to the contrary notwithstanding, and that the Treasurer shall give a receipt for all money paid to him by any Collector, which receipt shall be to such Collector a sufficient acquittance.

XII. And be it further enacted by the authority aforesaid, That His Majesty's Surveyor General of this Province, for the time being, shall on or before the first day of July, which will be in the year of our Lord one thousand eight hundred and twenty, furnish the Treasurer of each and every District thereof, with a list or schedule of the Lots in every Town, Township or reputed Township of his respective District, as the same are designated by numbers and concessions, or otherwise, upon the original plan thereof, in which list it shall be specified, in columns opposite to each lot respectively, to whom the said lot, or any and what part thereof, has been described as granted by His Majesty, and whether the same, or any and what part thereof, be yet ungranted, and also what lots are reserved as Crown or Clergy Reserves, or for other public purposes, and to whom such Reserves, or any and what part thereof have been leased by His Majesty, and shall on or before the first day of July in every year thereafter, transmit to the Treasurer of such District respectively, a schedule of all such Lots or parcels of Land, specifying the number of acres or other less quantity of Land in each, as have been granted or set to lease by His Majesty, since the last schedule by him furnished, as before directed.

XIII. And be it further enacted by the authority aforesaid, That all lands described in the said schedule as having been granted or let to lease by His Majesty, shall from the time they are returned in the said schedule, be assessed and charged to the payment of the rates or taxes imposed by this Act, in the respective Districts in which they are situated, and not elsewhere, whether the same be occupied at the time of Assessment or not, and the Treasurer of each and every District of this Province, is hereby authorised and empowered to receive from any person or persons paying the same, the rates or taxes for and in respect of all such lands as are not returned on the Assessment Roll of any Township or place, and that in case any lands charged to the said rates or taxes, shall be unoccupied and no distress can be found on the same at the time such rates or taxes shall be payable, it shall and may be lawful for the Collector for the time being of the Township or place in which such lands are situated, at any time thereafter, to enter upon the said lands, when there shall be any distress thereupon to be found, and having obtained a warrant for that purpose from any of His Majesty's Justices of the Peace, to levy from the occupier of such tract or parcel of land, the amount of all rates and taxes in arrear, by