against any person or persons by reason of the nonpayment of the assessment, until fifteen days notification shall have been given in the Gazette and by the public crier or bellman, under the direction of the Justices.

III. Of the duty on Horses, by whom paid, and how estimated.

There shall be paid to the Road Treasurer, on or before the first day of July in every year, by every person keeping a horse or horses within the city, for every horse (colt excepted) that any such person shall keep, the sum of seven shillings and sixpence, in aid of the funds for making, mending, and keeping in repair, the streets, &c. of the city, and such payment shall be held and taken instead of the labour or composition money required by every horse, by the Act 36 Geo. III. c. 9.

No duty shall be required or received for any horse or horses kept by any officer of any regiment, or part of a regiment or corps in Garrison in this city, for the time being, unless that any such officer be upon the staff of the Army serving in this Province, or upon the staff of the Garrison.

If any person refuses to inform the Assessors of the greatest number of horses by him or her kept, for two months in the course of twelve months preceding, or if notified by the Assessors so to do, shall neglect, within ten days, to give to the Clerk of the Peace information of the number of horses by him or her kept as aforesaid, the Assessors may, from information, estimate the number of horses by him or her kept as aforesaid, and such estimate shall be conclusive upon every such person, unless such person shall prove before one or more Justices, upon his or her oath, (which he or they are authorised to administer) any overcharge in such esti-