

sault, resist, oppose, molest, hinder or obstruct, any Officer of the Colonial Revenue, or other person employed as aforesaid, in the exercise of his Office, or any person acting in his said aid or assistance, such person, being thereof convicted, shall be adjudged guilty of a Misdemeanor, and shall be proceeded against as such, and punished at the discretion of the Court before whom such person shall be tried.

Assaulting or resisting Officers of the Revenue

IX. *And be it further enacted,* That all things which shall be seized as being liable to forfeiture, under any Act relating to the Colonial Revenue, shall be taken forthwith and delivered into the Custody of the Collector of Impost, at the Colonial Office, next to the place where the same were seized, who shall secure the same by such means and in such manner as shall be provided and directed by the Board of Revenue; and, after condemnation thereof, the Collector shall cause the same to be sold at Public Auction to the best bidder: *Provided always,* That, except in cases particularly provided for, it shall be lawful for the Board of Revenue to direct in what manner the Produce of such Sale or any Residue of such Produce shall be applied, or in lieu of such Sale to direct that any of such things shall be destroyed, or shall be reserved for the public service; *And provided also,* That the Board of Revenue shall have power to direct by whom and to what extent any person rendering Service or giving Information, under which any seizure shall be made, shall be recompensed out of the proceeds of the seizure, and also to allow such remuneration out of the Provincial share of such seizures.

Seizures placed in possession of Collector of Impost

X. *And be it further enacted,* That all penalties and forfeitures, which may have been heretofore, or may be hereafter incurred, under this or any other Act relating to the Colonial Revenue, shall and may be prosecuted, sued for and recovered, in any Court of Record in this Province; *Provided always, and be it further enacted,* that, subject nevertheless, in all respects, to the control and order of the Board of Revenue, when and so soon as any Ship, Goods or other thing, seized or taken as forfeited under any such Act, shall be delivered into the Possession of the Collector for the District in which the seizure is made, the said Collector shall forthwith cause the same to be appraised on Oath by three competent and respectable Persons, to be named by him, and if, on such appraisement made and signed by the Appraisers, it shall appear that any Goods, or any Cattle or Carriages, used in the removal thereof, have been seized, is or are not of the full and reasonable value of Forty Pounds, then, and in every such case, but not otherwise, nor for any ship seized, an Information in writing may, if the party who made the seizure thinks proper so to proceed, be exhibited, in the name of such Collector, before any two of His Majesty's Justices of the Peace, resident in the District of such Collector, charging the said Goods or other thing as aforesaid seized to be forfeited, under some particular Section or Sections in the Information to be referred to of the Act under which the seizure is made, and praying the condemnation thereof, and upon such Information being exhibited to the said Justices they shall, under their hands and seals, grant a Summons, requiring all persons, claiming or having any interest in the Goods or things seized, to appear at the place, day and hour, in such Summons to be specified, there to claim such Goods, and answer the Information, otherwise the Goods will be condemned; and a Copy of such Summons shall, at least eight clear days before the time of appearance, be served upon the person from whose possession the Goods were taken, or shall be left at, or affixed openly to the House, Building or Place, or the Ship, Vessel or Boat, if there remaining, from which the Goods were taken, or at two or more public places nearest to the place of seizure; and if any party shall appear to answer such Information, the said Justices shall hear and determine the same, and acquit or condemn the Goods or things as the right may be, but if no person appear, Judgment of condemnation shall be given, and the Justices shall issue a Warrant to the Collector, requiring and authorising him to sell the Goods seized by Public Auction, after such notice of sale as shall be appointed by the Warrant, and, after paying the expense of proceedings, to pay over one third part of the nett proceeds of the seizure to the party who seized the Goods condemned, another third part to the Overseers of the Poor of the Town or place where the Goods or things condemned shall be seized, for the benefit of the Poor of such Town or place, and the remainder as the Board of Revenue shall appoint.

Penalties and Forfeitures