

and issue their Warrant therefor, to be assessed, levied and collected as County Rates, and paid by order of the Sessions to the parties entitled thereto.

15. All the public roads, streets and bridges in each County, shall be cleared, maintained and repaired by the male inhabitants thereof, being twenty one years of age and upwards, except Ministers of the Gospel, and licensed School Masters, employed as such, not having property liable to assessment, and emigrants from Great Britain and Ireland arriving within the year the assessment is made; who shall work either in person or by sufficient substitutes in such year, with such implements as the Surveyors shall direct, the number of days, eight hours actual labour to each day, as follows, namely, all persons of twenty one years of age and above, three days; and for any real or personal estate he may possess, not exceeding four hundred dollars, one day; exceeding four hundred and not exceeding twelve hundred, two days; exceeding twelve hundred and not exceeding two thousand dollars, three days; and so on in like manner for every eight hundred dollars, one day additional for any real or personal estate he may possess, not in the whole to exceed thirty days in any one year; and for every eight hundred dollars of real or personal estate over and above such sum, as will together with the three days poll rate make thirty days, the owner of such property shall be taxed at the rate of fifty cents for every eight hundred dollars, which shall be paid in money. Two Justices, on the application on oath of any infirm or indigent person or persons of the age of sixty years, may remit in whole or in part his statute labour for the year in which such application is made; provided that the real estate referred to in this Section shall be situate in the Parish in which the owner thereof resides; nothing however herein contained, to exempt the real or personal estate of such infirm or indigent persons from taxation.

16. All divided or undivided estates of females and minors shall be assessed in the same ratio as the estates of residents; any assessment on the property of females and minors may be paid for in labour by substitutes.

17. The assessment upon females and minors under the preceding Section, when not paid in labour or otherwise, shall