

gaol of the county, and be there put to hard labour for any time not exceeding ten days, unless such penalty and costs, and the costs of the warrant of commitment, and of conveying the said person to gaol, shall be sooner paid; and any person liable to perform statute labour who has not commuted, shall perform the same when required so to do by the pathmaster or other officer of the municipality appointed for the purpose; and in case of wilful neglect or refusal to perform such labour after six days' notice requiring him to do the same, shall incur a penalty of five dollars, and upon summary conviction thereof before a Justice of the Peace aforesaid, such Justice shall order the same, together with the costs of prosecution and distress, to be levied by distress of the offender's goods and chattels; and in case there shall be no sufficient distress, such offender may be committed to the common gaol of the county, and there put to hard labour for any time not exceeding ten days, unless such penalty and costs, and the costs of the warrant of commitment and of conveying the said person to gaol, shall be sooner paid; and all sums and penalties other than costs recovered under this section shall be paid to the treasurer of the local municipality, and form part of the statute labour fund thereof.

No non-resident who has not required his name to be entered on the roll shall be permitted to perform statute labour in respect of any land owned by him, but a commutation tax shall be charged against every separate lot or parcel according to its assessed value; and in all cases when the statute labour of a non-resident is paid in money, the Municipal Council shall order the same to be expended in the statute labour division where the property is situate, or where the said statute labour tax is levied.

In case any non-resident, whose name has been entered on the resident roll, does not perform his statute labour or pay commutation for the same, the overseer of the highways in whose division he is placed shall return him as a defaulter to the clerk of the municipality before the fifteenth day of August, and the clerk shall in that case enter the commutation for statute labour against his name in the collector's roll; and in all cases, both of residents and non-residents, the statute labour shall be rated and charged against every separate lot or parcel according to its assessed value; provided always, that whenever one person shall be assessed for lots or parts of several lots in one municipality, not exceeding in the aggregate two hundred acres, the said part or parts shall be rated and charged for statute labour as if the same were one lot, and the statute labour shall be rated and charged against any excess of said parts in like manner; but every resident shall have the right to perform his whole statute labour in the statute labour division in which his residence is situate, unless otherwise ordered by the Municipal Council.

IX.—Duties as to Completion and Return of Rolls.

In each year every assessor shall begin to make his roll not later than the fifteenth day of February, and shall complete the same on or before the thirtieth day of April; and on the first day of May he