

CXXII. No person in Her Majesty's naval or military service on full pay, or on actual service, shall be liable to perform statute labor or to commute therefor.

CXXIII. Every other male inhabitant of the City of the age of twenty-one years and upwards, who has not been assessed upon the Assessment Roll of the City, or whose taxes do not amount to two dollars, shall be taxed at two dollars yearly, and collected in the same manner as other taxes.

CXXIV. The Clerk of the City shall make out Collector's Roll for the City, on which he shall set down the name of every person assessed, the assessed value of his real and personal property, and the amount with which the party is chargeable in respect of sums ordered to be levied by the Council, and any other particulars that may be necessary.

CXXV. The Collector, upon receiving his Collector's Roll, shall proceed to collect the taxes therein mentioned.

CXXVI. He shall call at least once on the person taxed, or at the place of his usual residence, if within the City, and shall demand payment of the taxes payable by such person, or leave a notice demanding the same.

CXXVII. If any person whose name appears on the roll be not resident within the City, the Collector shall transmit to him by post at his last known residence, a statement and demand for the taxes charged against him in the roll.

INTERPRETATION CLAUSE.

CXXVIII. Unless otherwise declared or indicated by the context, wherever any of the following words occur in this Act, the meanings hereinafter expressed attach to the same namely :

(1.) The word "Council" means the Council of the City of Winnipeg.

(2.) The words "land," "lands," "real estate," "real property," respectively include lands, tenements and hereditaments, and all rights thereto and interests therein.

(3.) The words "highway," "road," or "bridge," mean respectively a public highway, road or bridge.