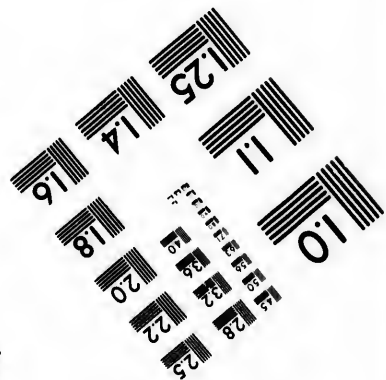
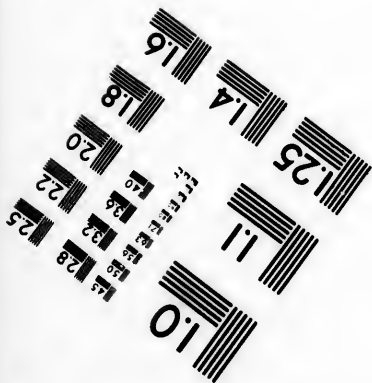
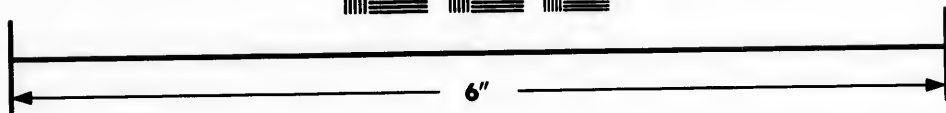
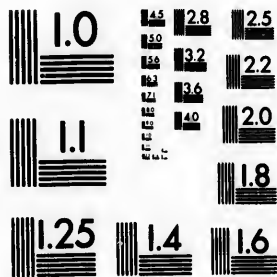


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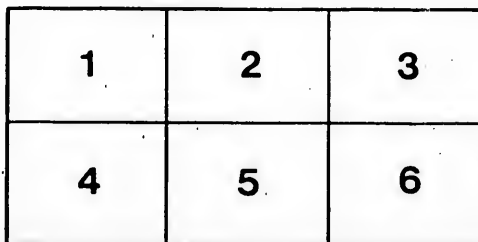
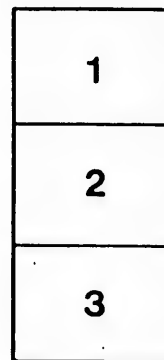
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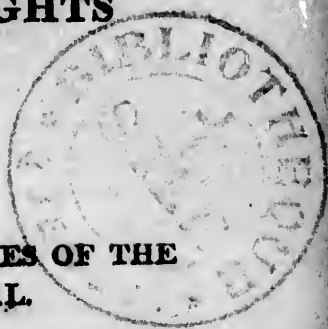
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RELATING TO THE REVENUES OF THE  
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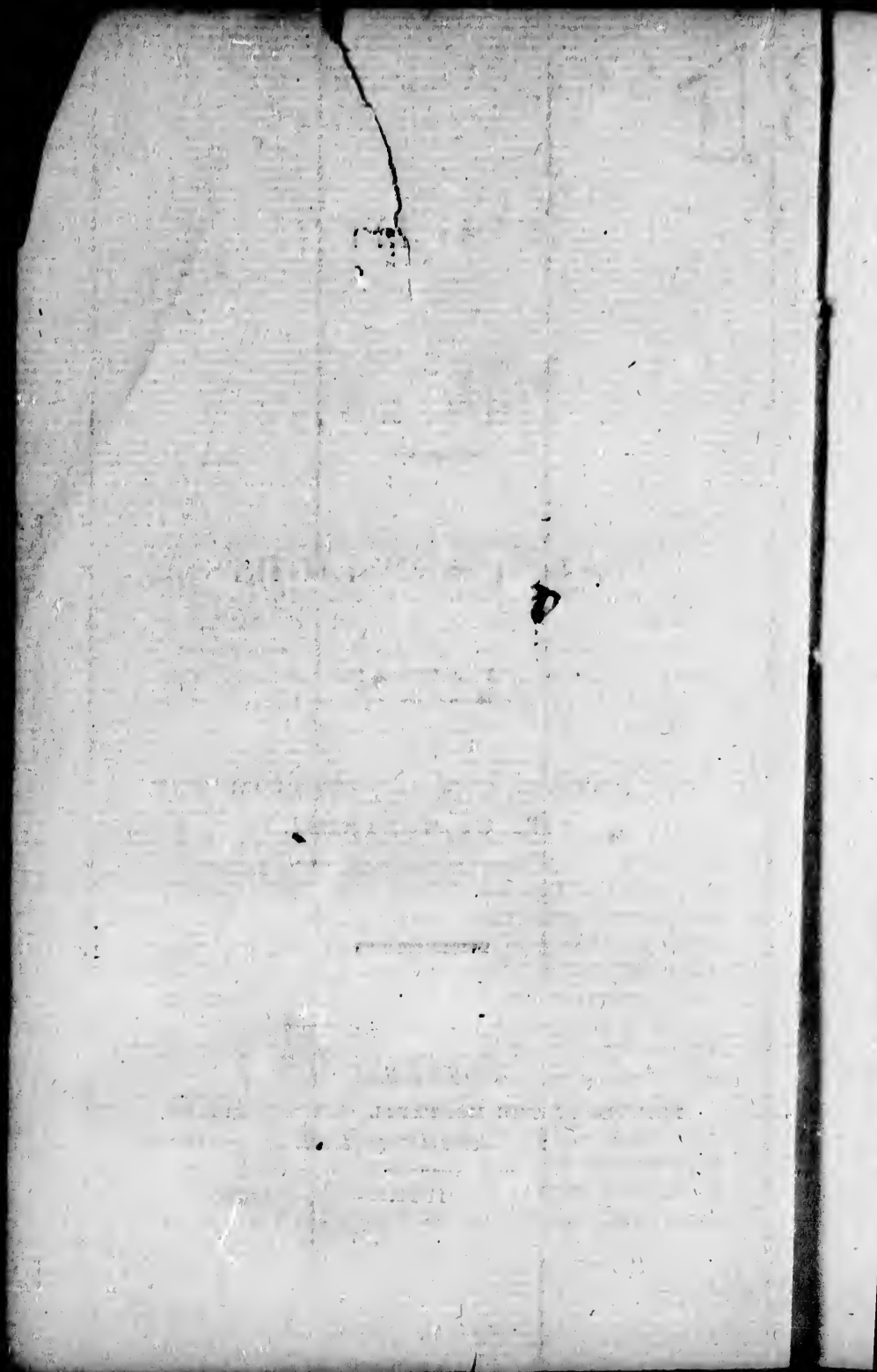


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## DIGEST, &c.

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*Digest of such portions of the Acts 36 Geo. III. c. 9, and 39 Geo. III. c. 5, (commonly called the Road Acts,) partially amended by the 9 Geo. IV. c. 16, as relate to the duties of Assessors, the mode of making an assessment, and of the collection of all the local revenues of the City of Montreal, in virtue of those Acts.*

*I. Of Assessors, the mode of their appointment, and their duties.*

The Grand Jury of the District returned to serve at the Court of Quarter Sessions, to be holden in the month of October in each year, shall annually make and present to the Justices of the said Court, a list of twenty persons, duly qualified by being good and sufficient householders, and possessed of real property within the city; from which said list the said Justices of the said Court shall annually appoint twelve of the persons named therein to serve for one year as Assessors.

Every such person so chosen as Assessor shall accept of the said office and serve for one year, counting from the first day of January following; such nomination under a penalty of ten pounds currency for refusal, or neglect to signify his acceptance



thereof to the Clerk of the Peace for the said District, within ten days after notice of such appointment to him signified or left at his usual place of abode.

The Justices of the said Court, or any three of them, (one of whom to be of the quorum), may, from time to time, appoint Assessors in the place of those who shall refuse to serve, or who shall die or become incapable of serving, out of such list or nomination by the Grand Jury; or if the said Grand Jury shall not have made any such list or nomination, then to appoint such persons as they shall think fit and proper to be such Assessors; and all persons so appointed shall serve until the first day of January then next ensuing, under the same penalties as above-mentioned.

Every Assessor, before he enters upon the execution of his trust, is required to be duly sworn before the Justices of the Peace in their weekly sittings, (who are authorised and required to administer such oath), to make an assessment on all lands, lots, houses and buildings, to be assessed by virtue of the Acts to that effect, within the city for which he shall serve, according to the best of his skill and judgment, without favour, affection, partiality or prejudice to any person or persons.

The said Assessors, or any three of them, shall make an estimate of the annual value of all lands, lots, houses and buildings, to be assessed by value, and shall specify the sum to be paid by each and every person or persons occupying property so estimated; according to the rate of assessment for the year as fixed and determined upon by the Justices of the said Court; and the estimate and sum to be paid by each and every person or persons, when so made out by the said Assessors, or any three of them, shall be certified under their hands and seals,

and delivered to the Clerk of the Peace of the District, within two months after the said Assessors shall have been required, by the said Justices or any three of them, to make out and certify the same, under a penalty of ten pounds Currency for each Assessor who shall refuse or neglect the same.

The said assessment shall be made in each year, between the tenth of May and the tenth of June in each year.

The Assessors may make such division among themselves of the work to be done in making the assessment as they shall find most convenient, provided that no portion of such assessment shall be deemed sufficiently made, unless the same shall have been made by at least three of the said Assessors; and that in all cases where three of them, and no more, may have proceeded to make such assessment, and a difference of opinion among them may have occurred, the assessment shall be deemed to have been sufficiently made if two of them have concurred in opinion, and have certified and signed the estimates above required.

The Assessors shall, in the time fixed for the annual assessments, go to the dwelling-house of every person liable to pay a duty, by reason of keeping a horse or horses, and demand to be informed of the greatest number of horses by him or her kept for two months in the course of twelve months preceding; or if he or she shall be absent from his or her dwelling-house, the Assessors shall leave notice that such persons must, within ten days from that time, give to the Clerk of the Peace information of the number of horses by him or her kept as aforesaid; and if any such person shall refuse to answer such question, and shall neglect, within such time, to give the said information, then the Assessors shall, from information, estimate the

number of horses by him or her kept as aforesaid ; and the said Assessors may add thereto any number omitted or concealed that shall be discovered and proved before a Justice, and then make a true statement of the number of horses by any such person kept as aforesaid.

The Assessors are also authorized and ordered to take, at the several dwelling-houses of the city, within the time fixed for making the assessment, a list of all persons above the age of twenty-one, and under the age of sixty, who, not being liable to assessment, are subject to personal labour.

No person so appointed, and having served the office of Assessor, shall be liable to be again appointed in the seven years after such appointment and service, unless he shall consent thereto.

## *II. Of Assessment, its amount, how made, collected and applied.*

The Justices of the Peace, at any General Quarter Sessions to be holden in the city, shall and may and are empowered and required to fix and determine upon the rate of an assessment, to be made once in every year upon all and every the occupier or occupiers of land, lots, houses and buildings in proportion to the annual value thereof, within the city.

The assessment shall not in any one year exceed the rate of sixpence in the pound of the yearly value of the lands, lots, houses and buildings so assessed, to be estimated by the assessors.

The property liable to such assessment is all lands, lots, houses and buildings within the city limits, but no lot of ground, which together with the houses and buildings thereon erected, does not exceed the annual value of five pounds currency, and no lots, houses or buildings occu-

pied by any of the religious communities of women shall be assessed.

All churches, churchyards, chapels, meeting-houses, schools, convents, barracks, jails, dead walls or void spaces of ground belonging to Government or to any joint or incorporated body, or to any public society or private persons, and all other public buildings whatsoever (except as before excepted) adjoining to any market place, street, square or lane, instead of being assessed by the rule of the annual value thereof, shall be assessed at a rate to be settled by the assessors to the best of their judgment, in a reasonable proportion to the length of pavement adjoining to any such church, churchyard, chapel, meetinghouse, school, convent, barrack, jail, dead wall, void space of ground or other public building aforesaid.

The estimate and assessment made, certified and delivered by the Assessors, shall be made public in such a manner as by the Justices of the Peace in the Quarter Sessions shall be deemed most convenient, and in case any person shall be aggrieved by such assessment, it shall and may be lawful for such persons to appeal therefrom to the next General Quarter Sessions to be holden after such publication, and the adjudication given in the said Quarter Sessions shall be final and conclusive touching the matter in question.

The said assessment shall be paid on or before the first day of July in every year, into the hands of the Road Treasurer of the District, who shall be bound to grant an acquittance for the same, gratis, to every person applying for the same.

The assessment is to be paid by each and every person occupying property estimated according to its annual value by the assessors, and the amount of such assessment may be deducted by the lessee

or lessees out of the rent of any lands, lots, houses or buildings, except when an agreement shall have been made relative to such assessment, in which case such agreement shall be observed.

If any of the buildings, dead walls, or void spaces of ground herein before mentioned, belong to His Majesty or be occupied for his use, then the sums so assessed shall be paid out of any unappropriated monies in the hands of the Receiver General of the Province, upon warrant of the Governor, Lieutenant Governor, or person administering the Government for the time being, to him directed for that purpose; and if any of the buildings, dead walls or void spaces of ground aforesaid belong to any joint or incorporated body, or to any public society, the sums assessed thereon shall be respectively paid by the Churchwardens, Trustees or other person or persons respectively having the management or direction thereof, or of any funds belonging to the same.

When an assessment shall be made upon any house or building owned or occupied by several persons, such assessment shall be paid by any owner or owners, occupier or occupiers of any part of such house or building, and such owner or owners so paying more than his, her or their proportions of such assessment, is and are authorised to recover of the other owner or owners, what he, she or they ought to have paid of such assessment, with all costs and charges attending the recovery of the same, and such occupier or occupiers so paying the whole sum assessed upon any such house or building, or a greater part thereof than his, her or their proportion, is and are authorised to deduct the same out of the rent due or to grow due by him, her or them; reserving to the owner or owners, any claim they may respectively have to reimburse-

ment thereof from any such occupier or occupiers, by virtue of any agreement regarding the same.

If any person shall refuse or neglect to pay the sum or sums assessed upon him or her by any assessment, within thirty days after demand thereof made, the same shall and may be levied by warrant under the hands and seals of any two Justices of the Peace having jurisdiction therein, by distress and sale of the goods and chattels of the person so refusing and neglecting, rendering the overplus to the owner or owners thereof, the necessary charges of making such distress and sale being first deducted.

If any person or persons, who hath or have been assessed, shall quit and leave the premises for which he, she or they hath or have been assessed, before he, she or they shall have paid such assessment, and shall afterwards refuse or neglect to pay the same when due and demanded, it shall and may be lawful to raise the amount of such assessment by distress and sale of goods and chattels of the person or persons so refusing or neglecting to pay, in the same manner as assessments are herein before directed to be recovered.

The assessment shall be applied towards the making, mending, and keeping in repair the streets, causeways, pavements, bridges, drains, water courses, sewers, market places, squares and lanes within the limits of the city, wherein such assessment shall be made.

The Justices, in any General or Special Sessions of the Peace, may grant abatement or exemption in favor of persons liable to assessment, in the cases and in manner as herein after mentioned relative to personal labour.

No suit or action shall be commenced or brought

against any person or persons by reason of the non-payment 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-

mate, in which case, such overcharge shall be deducted therefrom.

If any person, upon official application being made to him or her for such purpose as aforesaid, shall give, either in writing or verbally, an untrue account of the number of horses possessed by him or her within the space of the last twelve months, for which he or she may be chargeable with the duty, or shall wilfully conceal that he or she has been, or is possessed of any one or more horses for which the said duty ought to be paid, with an intent to evade the payment of the same, and shall be thereof duly convicted before any one of His Majesty's Justices of the Peace for the city, the said offender shall be adjudged and condemned to pay the sum of fifteen shillings over and above the duty due by law for each and every horse so concealed, as aforesaid, one moiety of which penalty shall be paid to the prosecutor, and the other moiety to the Road Treasurer for the general purposes of the Road Act.

Who keeping a horse or horses for the space of two months, in the course of twelve calendar months preceding the time of assessment, shall be considered keeping a horse or horses within the meaning of the law, and shall subject the owner or owners thereof to the payment of the duty.

*IV. Of Personal (or Statute) Labour, and the persons liable thereto, and how compounded, and when abated.*

Every male inhabitant living within the limits of the city, of the age of twenty-one and under the age of sixty years, not being bona fide an apprentice, or regular student in the Seminaries, Colleges or public schools, and who shall not be liable to contribute by assessment to the funds of the city,



shall be liable to labour upon the highways, &c. and the proportion of such labour shall be regulated by the amount of the assessment or rate directed to be levied, that is to say, that a day's labour shall be required and performed of and by every person so liable as aforesaid, for every penny whereof the said assessment shall consist, provided always that it shall and may be lawful for every person so disposed, to compound for the same by the payment at any time in the month of June in every year, of the sum of five pence for every day's labour so to be performed.

No person, who shall have contributed and paid his due proportion to the assessment, shall be called upon to perform or pay, or shall be liable to perform the personal labour or pay the composition money aforesaid, in respect of the said highways, roads, &c.

The personal contribution or labour herein before mentioned shall not be required of or from any officer, non-commissioned officer or soldier of any regiment or corps in Garrison in the said city for the time being, unless that any such officer be upon the Staff of the Army serving in the Province or upon the Staff of the Garrison.

It shall be lawful for the Justices in any General or Special Sessions of the Peace held in said city, to grant abatement or exemption in favor of persons liable to the said labour, not being liable to contribute by assessment of property, on satisfactory proof being produced by certificate from the established clergymen of the city respectively, or from the Captain of the Company of Militia to which such person shall belong, that such person or persons are burthened with families of young children, or that they have within the last twelve months laboured under sickness or infirmities,

whereby they have been prevented from obtaining a livelihood.

*V. Of the duty payable by the keepers of houses of public entertainment, and retailers of spirituous liquors.*

Every person or persons keeping a house or place of public entertainment, or retailing spirituous liquors within the city, shall pay yearly into the hands of the Road Treasurer, the sum of two pounds current money of the Province, over and above all duties such person or persons are or shall be bound to pay. And no person shall receive from the Secretary of the Province, or from his Agent, a licence to keep a house or place of public entertainment, or to retail spirituous liquors within the city, without having previously deposited with the Secretary or his Agent, a receipt signed by the Road Treasurer for the sum of two pounds received by the said Road Treasurer, from such person as aforesaid, and for the year for which such licence is intended to serve.

*VI. Of the Road Treasurer, how appointed, and the duties of his office.*

The Justices of the Peace, in their General Quarter Sessions in the month of October, annually, shall appoint a fit and proper person to be Road Treasurer, for the receival and payment of all monies to be collected, levied and raised by virtue of the Road Act, either by assessments, compositions, or fines and forfeitures, or otherwise within the limits of the said city; and the person so appointed Road Treasurer shall give such security for the faithful discharge of his trust, as to the said Justices shall seem reasonable.

The monies received by the Road Treasurer

shall be paid by him for the purposes authorized by the Road Act, only upon the order of a Justice of the Peace, or a Surveyor, or of an Overseer, certified or allowed by a Justice of the Peace, or a Surveyor, specifying the purpose for which any money is to be paid, which orders, with receipts thereon from the person or persons receiving such money, shall be vouchers to the said Treasurer for such payments.

The Road Treasurer shall, and may, and is authorized to retain twelpence in the pound of all such monies as shall come into his hand, in virtue of the Road Acts, as a recompence for his trouble in receiving and paying the same.

The Road Treasurer shall keep, or cause to be kept, one or more book or books, containing a just and true account, to be verified on oath if required, (which oath the Justices are hereby authorised to administer) of all such money as shall have come to his hand, by virtue of and for the purposes of the Road Act.

The accounts of the Road Treasurer shall at all times be open to the inspection of the Justices, and the same shall be by him delivered in for the purpose of examination by the said Justices, and of being by them allowed or disallowed at some of their special Sessions, to be holden for that purpose in the month of December in every year, and the said Justices are required to examine such account of monies received and paid, and to allow the same, if found right, or to disallow such part or parts thereof, as shall not be explained and proved to the satisfaction of the said Justices.

If the Road Treasurer makes default in accounting for, or paying as herein above directed, any monies which the said Justices shall adjudge to be

in his hands, he shall forfeit and pay double the value of the money so adjudged to be in his hands.

The Road Treasurer is authorized to institute the necessary prosecutions against all and every person or persons, who shall have neglected, or refused to pay the sums due by them, agreeable to, and under the authority of the Acts 36 Geo. III. c. 9, and 39 Geo. III. c. 5, to wit, the assessment—the duty of seven shillings and sixpence on horses—the composition for personal labour—and the duty on the selling and retailing of spirituous liquors.

*VII. Of Special Sessions for the purposes of the Road Acts.*

It shall and may be lawful for any three or more Justices (one whereof shall be of the quorum) within the city, and they are empowered from time to time, whenever they shall judge proper, to hold any special Sessions, besides those which are herein before directed, for executing the purposes of the Road Acts, and to adjourn the same from time to time, as they shall think fit, causing notice to be given of the time and place of holding such special Sessions, and of the adjournments thereof, to the several Justices acting and residing within such city, by a constable or other peace officer within the same.

*Digest of such portions of the Acts 58 Geo. III. c. 2, and 8 Geo. IV. c. 6, as continued by various other Statutes, (commonly called the Watch and Night Lights Acts,) as relate to the amount and mode of collection of the revenues of the City of Montreal, in virtue of those Acts.*

1. *Of the additional duty to be paid by keepers of houses of public entertainment, and retailers of spirituous liquors.*

By the 58 Geo. III. c. 2, it is enacted that all and every person or persons keeping a house of public entertainment, or retailing spirituous liquors, to be drunk in the house, within the city, shall pay the sum of ten pounds currency over and above, and in addition to the duties heretofore imposed for every licence, by any person or persons keeping a house of public entertainment, or retailing spirituous liquors to be drunk in the house, within the city.

The said duty shall be levied and collected by the Road Treasurer, in the month of April of each and every year.

By the same statute it is enacted that no person or persons applying for a licence or licences to keep a house or houses, or place or places of public entertainment, or for retailing spirituous liquors to be drunk in the house, within the city, shall be entitled to such licence or licences, nor shall any such licence or licences be granted, until the person or persons applying for the same shall have produced a certificate, under the hand of the Road Treasurer, to the Secretary of the Province, or the person doing the duties of his office, that the duties herein before imposed have been paid.

*II. Of the duty to be paid by retailers of spirituous liquors in less quantity than twenty gallons.*

By the Act 3 Geo. IV. c. 6, an annual rate or duty of two pounds, current money of the Province, shall be and the same is imposed upon, and shall be raised, levied collected, and paid by each and every person or persons vending or retailing rum or any other spirituous liquors in the city, in quantities under twenty gallons, not to be drunk in the house, which duty or tax shall be over and above and without prejudice to the rate or duty already imposed upon persons retailing wine, brandy, rum or other spirituous liquors, in a less quantity than three gallons at one time, which rate or duty hereby imposed shall, in addition to the rate or duty already by law imposed upon the person retailing in a less quantity than three gallons, be in a like manner imposed upon, and paid by such persons so retailing as last aforesaid, and shall by the Road Treasurer be exacted, raised, levied, collected, and if need be, sued for, as prescribed and authorised, in the 58 Geo. III. c. 2.

Every person or persons, vending or retailing rum or other spirituous liquors in the said city, in quantities less than twenty gallons, without having previously paid into the hands of the Road Treasurer, the rate of duty by this Act imposed, for the current year, shall, on being thereof convicted, as by this Act provided, incur and pay a forfeiture and penalty, not exceeding ten pounds currency.

The rates or duties already imposed by Laws in force in this Province, upon persons retailing in quantities less than three gallons, are extended to persons vending or retailing in quantities less than twenty gallons, under the said 3 Geo. IV. c. 6,

and shall also be paid in the same manner and under the like penalties : and the persons who shall hereafter vend or retail rum, or other spirituous liquors, in quantities less than twenty gallons, shall be held previously to take and obtain a licence to that effect, in the same manner and under the like penalties as persons retailing in quantities less than three gallons are bound to do, and which duties and penalties shall be recoverable, sued for, and applied, as provided in the several Acts imposing the same, and by the said last mentioned Act.

*III. Of the duty to be paid by retailers of ale, cider or other fermented liquors.*

By the 3 Geo. IV. c. 6, a further annual rate or duty of two pounds, current money of this Province, is imposed upon, and shall be raised, levied, collected and paid by all and every person or persons, vending or retailing ale or cider, or other fermented intoxicating liquor, to be drunk in the house of the vender or retailer, which rate or duty shall, by the Road Treasurer, be also exacted, raised, levied, collected, and if need be, sued for, as prescribed and authorised in the Act 58 Geo. III. c. 2.

No person or persons shall hereafter vend or retail any ale or cider, or other fermented intoxicating liquors, unless a licence for that purpose shall have previously been obtained, in the manner and under the like bonds at the time specified and required by the 2d, 3d and 6th Sections of the the Act 35 Geo. III. c. 8, nor until the rate or duty imposed, shall have been paid into the hands of the Road Treasurer, as provided in the Act 58 Geo. III. c. 6.

Any person who shall sell or retail ale or cider, or any other fermented intoxicating liquors, to be drunk in the house of the vender or retailer, without having previously obtained a licence, or without having paid the aforesaid rate or duty, shall, on being thereof convicted, incur and pay for every offence, a forfeiture and penalty not exceeding five pounds currency.

*IV. Of the duty to be paid by the owners and keepers of dogs.*

By the Act Geo. IV. c. 6, sec. 3, an annual rate or duty is imposed upon, and shall be raised, collected, and paid, by all and every person or persons owning, keeping, or having more than one dog or bitch, of ten shillings current money of the Province, for each and every dog or bitch of whatsoever description, such person or persons may own, keep, or have in the said city, exceeding one, which said duty shall also be payable, and be levied and collected from the person owning, keeping, or having such dog or bitch, or from the head, chief, or principal of the family wherein such second or other dog or bitch may be, or be kept as aforesaid, whether the same belong to him or not.

*V. Of the additional duty to be paid by the owners and keepers of horses.*

By the 3d Geo. IV. c. 6, sec. 5, an annual rate or duty of five shillings current money of the Province, in addition to the rate or duty already by law imposed, shall be and is imposed upon, and shall be raised, collected, and paid by each and every person residing in the city, owning, keeping, or having a horse, mare, or gelding, for luxury, for each and every such horse, mare, or gelding, any such person or persons may own, keep, or have.



Carters, Bakers, and Brewers of Beer, possessing and keeping one or more horses employed in carting and distributing bread or beer, and persons cultivating one or more lands, and keeping or employing one horse or more for the purpose of agriculture, shall be exempt from the payment of the rate or duty imposed on persons possessing, keeping, or having such horse or horses.

**VI. *Of the duty payable by the owners of spring carriages.***

By the Act 3 Geo. IV. c. 6, sec. 6, an annual rate or duty shall be and is imposed, and shall be raised, levied, collected, and paid by each and every person or persons residing in the city, owning, keeping, or having caleches, carts, waggons, or other vehicles (*voitures*) for luxury, of that description, mounted upon springs, at the rate of five shillings current money, for each and every such caleche, cart, waggon, or other vehicle (*voiture*) upon two wheels and upon springs as aforesaid, and a further annual rate or duty of ten shillings current money aforesaid, shall be and the same is imposed upon each and every person residing in the city, owning, keeping, or having any such carriage or vehicle (*voiture*) upon four wheels and upon springs.

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✶ The annual rates or duties imposed by the 3 Geo. IV. c. 6, upon dogs, spring carriages and horses, shall be ascertained, raised, levied, collected, and paid, as the duty or tax on horses is ascertained, raised, levied, collected and paid in virtue of the Act imposing the same, (39 Geo. III. c. 5,) and under the like penalties.

**VII. *Of the duty payable by Auctioneers.***

It shall not be permitted to any person having and holding a licence of Auctioneer in the city, to act as such or exercise his profession of Auctioneer, without paying annually the sum of thirty pounds current money of this Province.

Any house or firm of Auctioneers associated in trade, shall not be held or constrained to take, have or pay annually for more than one licence for each house or firm.

All and every person or persons, who may exercise the business or profession of an Auctioneer, or act as such, shall, by so doing, incur and be liable for the said annual rate or duty, whether such person or persons may continue or remain in the exercise and practice of such, the profession or business of an Auctioneer as aforesaid, for a whole year, or for any shorter period.

By the 1 Geo. IV. c. 12, sec. 3, which provides for the manner in which such licence is to be granted, it is enacted, that no person or persons whosoever, other than the person authorised and licenced in the manner hereinafter prescribed, shall sell, dispose of or expose to sale at public auction, or outcry within the said city, any goods, wares, merchandize or other effects whatsoever, and that it shall and may be lawful to and for the Secretary of the Province, and he is thereby required by licence under his hand and seal to authorise and empower such person or persons being subjects of His Majesty, as shall or may apply for the same, to act as Auctioneer or Auctioneers respectively.

Any person or persons who shall presume to sell or dispose of any goods, wares, merchandize and effects, by way of public auction or outcry, without

having previously obtained licence, shall forfeit the sum of fifty pounds, current money of this Province for each offence, one moiety whereof to the prosecutor and the other moiety for the use of His Majesty, and every such forfeiture shall be sued for and recovered by action at law, to be brought by such prosecutor in any Court of Record for the District in which the offence was committed. Provided always, that such action shall be brought within three months next after the offence shall have been committed, and not after.

Nothing in this said Act contained shall extend or be construed to extend to prevent any person or persons being subjects of His Majesty from selling without such licence all lands, tenements and goods belonging to His Majesty, his heirs and successors, and all lands, houses and other immoveables whatsoever, and all goods and chattels which shall or may be seized by any public officer for, or on account of any forfeiture or forfeitures, penalty or penalties, all goods and effects of deceased persons, or appertaining to *Dissolutions de Communautés*, or goods distrained for rent or taken in execution, effects sold for the benefit of churches, usufruct and produce of the estate of minors, of absentees, or of persons interdicted, nor to subject them to any duty, fine or penalty for having sold such property and effects without such licence.

#### VIII. *Of the Road Treasurer's allowance and duties under these Acts.*

The Road Treasurer shall be entitled to have, receive and retain, for and in consideration of his trouble in levying, collecting and paying the monies to be by him levied, collected and paid in virtue of the abovementioned Acts, at the rate of two and a half per cent. upon the gross amount of all the

monies, which may at any time hereafter come into his hands under and by virtue of the said Acts.

It shall be the duty of the Road Treasurer, upon the orders to him given by three Justices of the Peace in the city, to institute and conduct to final judgment and execution the prosecutions necessary for compelling payment of any monies, which it is hereby made the duty of any person or persons to pay, and the mode of prosecution shall be by action in His Majesty's Court of King's Bench, and in cases where judgment shall be given in favor of the Road Treasurer, the Court may levy the amount thereof, with the costs of suit, which may be taxed, by execution, seizure and sale of the moveable effects belonging to the offender or offenders.

