## ( MAR. 11. )

[ 2349 ]

## ( No. 223. )

the officer or person proceeding has elected to sue for the sum mentioned in the information, shall be deemed sufficient proof of such election without any other or further evidence of such fact.

XI. And be it further enacted, That when any article or articles shall be seized for a breach of the Revenue Laws of this Province, it shall be the duty of the Treasurer or Deputy Treasurer to make application to any one of Her Majesty's Justices of the Peace in the County where such articles were seized, to nominate two persons to appraise the articles so seized, whose valuation shall be accepted as the true value thereof, the expense attending such valuation to be deducted from the proceeds of the seizure.

XII. And be it forther enacted, That it shall and may be lawful for the Treasurer or any Deputy Treasurer to enter in the day time into any house, shop or cellar, or other building whatsoever, wherein such officer shall have reasonable cause to suspect or believe any goods to be, or to be concealed or deposited, which are liable to forfeiture under this or any Act relating to the Provincial Revenue; provided that before such entry made, information on oath shall be given to some one of Her Majesty's Justices of the Peace for the County, or City and County, where such house, shop, cellar or other building is situate, that such Officer has reasonable cause to suspect and believe that goods liable to forfeiture as aforesaid, are deposited or concealed therein; and immediately on such information being laid or given, such Justice shall, and he is hereby enjoined and authorized forthwith, but at some time between sunrise and sunsetting, to go with such Officer to such house, shop, or other building, and then and there to enter with such Officer, or to authorize him to enter and search for such goods, if the doors be open; but if the doors be fastened and admission denied, then, after first demanding to be admitted and declaring the purpose for which such entry is demanded, it shall be lawful for such Justice, and he is hereby required to direct and order such Officer forcibly to enter into such house, shop, cellar, or other building and to search therein for any goods forfeited, and to seize and take away all goods liable to forfeiture under any Act relating to the Provincial Revenue.

Under the authority of a Writ of assistance.

XIII. And be it further enacted, That under the authority of a Writ of Assistance granted by the Supreme Court of this Province, or the Chief Justice thereof, any Judge thereof, or by the Inferior Court of Common Pleas, or any Justice of such Court, who are hereby authorized and required to grant such Writ of Assistance, upon application made in Term time, or in vacation, for that purpose, by the Treasurer of the Province, or any Deputy Treasurer, and due cause shewn therefor, it shall be lawful for any Officer of the Revenue, taking with him a Peace Officer, to enter any building or other place, in the day time, and to search for and seize and secure any Goods liable to forfeiture under any Act or Acts relating to the Provincial Revenue Law, and in case of necessity, to break open any doors and chests, or other packages, for that purpose; and such Writ of Assistance when issued shall be deemed to be in force for and during the period specified in such Writ.

Value of articles seized to be appraised.

Searching Houses, &c. for Dutiable Goods in presence Peace ;

> Assaulting or obstructing Revenue Officers on Duty.

Suits for the recovery of penalties.

XIV. And be it further enacted, That if any person shall by force or violence assault, resist, oppose, molest, hinder, or obstruct, any Officer of the Provincial Revenue, or other person employed as aforesaid, in the exercise of his office, or any person acting in his aid or assistance, such person, being thereof convicted before any Court of Record in this Province, shall pay a fine not exceeding one hundred pounds nor less than fifty pounds, in the discretion of the Court before whom such offender shall be tried; which fine shall be paid into the Province Treasury for the use of the Province, and in case such fine be not paid, such person shall be imprisoned for such time not exceeding twelve months nor less than three months, at the discretion of the Court.

XV. And be it further enacted, That no suit shall be commenced for the recovery of any penalty of forfeiture under any Act relating to the Provincial Revenue, except in the name of the Treasurer of the Province, or in the name of some Deputy Treasurer, or of Her Majesty's Attorney General, or in his absence, of the Solicitor General of the Province, and if any question shall arise whether any person is an Officer of the Provincial Revenue, or such other person as afore-said, viva voce evidence may be given of such fact, and may be deemed legal and sufficient evidence.

Onus probandi to be on party claiming Goods seized.

XVI. And be it further enacted, That if any Goods shall be seized for non payment of duties, or any other cause of forfeiture, and any dispute shall arise whether the duties shall have been paid for the same, or the same have been lawfully