

such proprietor or owner, or some person on his behalf, shall appear to pay to the Collector the said Tax, and the charge for advertising the same; and in case no person shall appear within that time and pay such Tax and charge aforesaid, it shall and may be lawful for any two Justices of the Peace in the said County, on the application of such Collector, by Warrant under their hands and seals, to order the Sheriff or Coroner of the County, to sell at Public Auction to the highest bidder, (first giving thirty day's notice of such sale in the manner beforementioned,) so much of the said land as may in his judgment be sufficient to pay such Tax, with all the costs and charges attending the recovery of the same, retaining the overplus (if any) for the use of such proprietor or owner; and the said Sheriff or Coroner is hereby empowered and directed to execute a Deed to the purchaser thereof, his heirs and assigns, and to deliver seisin and possession of the same to such purchaser.

V. And be it enacted, That any person thinking himself aggrieved by any assessment under this Act, may appeal to the Justices of the Peace for the said County, after he shall have had notice of such assessment; and the said Justices shall examine into the appeal; and if the same shall be supported to their satisfaction, give such relief as they may think just, either by directing the sum overrated not to be collected, or if collected and paid, to be repaid.

VI. And be it enacted, That the said Tax shall be deemed to become due on the tenth day of June in each year, and no prosecution for the recovery thereof shall be had or taken until that day.

VII. And be it enacted, That the Deed or Conveyance of the Sheriff or Coroner, shall be *prima facie* evidence that all previous proceedings have been regular, and no omission of any notice or proceeding previous to any sale made under this Act, shall extend to render such sale invalid; but the person guilty of any such omission or neglect, shall be liable to punishment therefor, and shall answer the party aggrieved for any damage he may sustain thereby: Provided always, that the Sheriff or Coroner, or other Officer by whom the Deed of conveyance was executed, shall, at the time of the execution of such Deed, make Affidavit before the Justice or other Officer authorized by Law to take acknowledgements and proof of the execution of Deeds, who shall and is hereby required to take the same Affidavit, and endorse the same thereon, that the said Land by such Deed conveyed, was regularly seized, advertised and sold, as by Law directed.

VIII. And be it enacted, That in the event of any Sheriff or Coroner dying or going out of office before any sale is completed or conveyance made, of which notice has been given, such sale may be completed and conveyance made by his successor in office, in the same manner and subject to the same provision as sales of Real Estate in execution are by Law made.

IX. And be it enacted, That when any proprietor or owner of any tract or quantity of Land, containing three hundred acres or less, shall have actually settled on any part thereof, or in case of non-residents, shall have enclosed and cultivated in the proportion of five acres for each and every hundred acres of Land, of which such person shall be the owner or proprietor for the time being, as aforesaid, such tract of Land shall be deemed cultivated and improved Land, and exempt from taxation under this Act.

X. And be it enacted, That in all cases wherever the improvements made in manner aforesaid, upon any tract or quantity of Land, shall not equal the proportion of five acres to every hundred acres contained in said tract or quantity of Land, every hundred acres, for which the said improvement falls short, shall be deemed Wild

Land, and subject to the Tax imposed by this Act: Provided always, that nothing herein contained shall be construed to extend to actual settlers on Lots not exceeding three hundred acres each: And further provided, that in case any proprietor or owner of any tract or quantity of Land, containing more than three hundred acres, shall have actually settled on any part thereof, and shall not have enclosed and cultivated at the rate of five acres to each and every hundred acres, such proprietor or owner shall only be liable to taxation under this Act for every hundred acres not so excepted by cultivation and enclosure which may exceed the said three hundred acres.

XI. And be it enacted, That it shall be the duty of such Collector, immediately after the tenth day of June in each year, having previously given the notice prescribed by the third Section of this Act, to proceed to the collection of the Tax imposed by this Act, and on receipt thereof or any part thereof, from time to time to pay the same over to the Commissioners of Roads for the said Parish, or any one of them, to be by such Commissioner or Commissioners expended in improving the Roads in the district of the said Parish where such Lands lie; and the said Collectors shall on or before the first day of the first General Sessions of the Peace in each and every year, render an Account of all sums collected under this Act, duly attested to, particularly specifying the name of such proprietors or owners of wild Lands, as have been taxed, with the amount paid by each, and whether any and what sums remained due, which Accounts shall be accompanied by the vouchers of the Commissioner or Commissioners of Roads, for all monies paid to such Commissioner or Commissioners, and shall be audited by the said Justices; and the said Collector or Collectors shall be liable to all the pains and penalties for neglect or refusal to account for, or pay over the monies so to be collected by them, as any Collectors of Rates are made liable by Law.

XII. And be it enacted, That such Collectors shall be entitled to retain for their trouble at and after the rate of ten per cent upon all monies actually paid over by them.

XIII. 'And whereas by reason of the Boundary lines of many of the Parishes in the said County, not having been run, and it being uncertain in what Parish many lots of Land lie; Be it therefore enacted, That such Lands shall be deemed to be liable to taxation under this in the Parish for which the Proprietors thereof shall in respect thereof be assessed for Poor Rates, or in case of no assessment thereof, in the nearest adjoining Parish.

XIV. And be it enacted, That the Commissioners of Roads shall include in the Return they annually make to the General Sessions, all sums they may so receive from the aforesaid Estates, particularly specifying the amount thereof.

XV. And be it enacted, That this Act shall commence and take effect on the — day of — which will be in the year one thousand eight hundred and forty — and shall continue and be in force for — years thereafter and no longer.

SCHEDULE.

Notice is hereby given, That unless the Tax imposed by an Act of the General Assembly, intituled "An Act to impose a Tax upon Wild Lands in the County of York," be paid to me by the respective Owners or Proprietors of Wild Land in this Parish, within thirty days from the date hereof, I shall proceed for the recovery thereof according to Law. Dated the — day of — in the year of our Lord one thousand eight hundred and forty —, in the Parish of —.

A. B.,
Collector of Wild Land Tax.