ART. 17.

Duty of Treasurer as to Accounts.

Such Treasurer shall keep correct Books of Entry and Account, showing all moneys received and paid by him as Treasurer, and when required so to do by the General Sessions, shall lay before them full and correct accounts of all sums of money received and paid by him, distinguishing the particular uses to which such moneys have been applied, together with the proper vouchers for the same.

ART. 18.

Discharge of Treasurer. The discharge of the General Sessions shall be a good and sufficient release to the County Treasurer.

ART. 19.

Special Sessions how convened.

A Special Sessions may be called by the Clerk of the Peace at any time upon the requisition, in writing, of any two Justices of the Peace of the County, and the Clerk of the Peace shall forthwith cause timely notice thereof to be given to the several Justices of the County, at the same time informing them of the object of such Special Sessions.

ART. 20.

Number of Justices required.

No proceeding shall be taken by such Special Sessions unless five Justices of the Peace are present thereat.

SECT. II .- RATES AND TAXES.

SUMMARY OF CONTENTS.

Art. 2, Appeal against Parish Rates; Art. 4, Effect of quashing, on other Parishes; Art. 5, When new Rates may be made; Art. 6 and 7, When Certiorari may be allowed, and how obtained; Art. 8, Rate not void for defect of form; Art. 9, No action against person collecting; Art. 10, Re-payment on quashed Rates; Art. 11, Rates on Poll and Property; Art. 12, Notice by Assessors; Art. 13, Mode and form of assessment; Art. 14, Assessors to give List, with Precept, to Collector; Art. 15, Exemption of French; Art. 16, Rule in case of Mortgages; Art 17, As to Property of Corporations; Art. 18, Exemption of Stockholders; Art. 19, Statement of Property by owner; Art. 20, Duty of Assessors thereon; Art. 21, Assessment exceeding amount in Warrant; Art. 22, Appeal; Art. 23, Security by Collectors; Art. 24, Demand by Collectors; Art. 25, Proceedings against defaulters in the County; Art. 26, Proceedings against non-residents out of the County; Art. 27, Payment by Collectors; Art. 28, Discharge of Collectors; Art. 29, Proceedings valid though after time limited; Art. 30, Neglect of duty by Collectors; Art. 31, Correction of errors by Assessors.

Art. 1.

State of the Poor to be annually laid before the Sessions.

The Overseers of the Poor shall annually, at such time as may be for that purpose appointed by the General Sessions, lay before such General Sessions a correct representation of the number, state and condition of the Poor in their several Parishes, and the sum required therefor; which statement the said General Sessions are hereby authorized and required to examine and allow, and thereupon forthwith by Warrant (Aa) to order such sum to be assessed and collected in due course of Law.

ART. 2.

Employment of Poor and binding children. The said Overseers of the Poor, or any two of them, by and with the consent of two or more Justices of the Peace, shall inquire from time to time after any idle or disorderly person who has no visible means of support, and who is likely to become chargeable to the Parish where he resides, and to oblige such person to labour for any other person who may be willing to employ him; and if such poor person has any children in a suffering condition, the said Overseers, or any two of them, with the consent of the said Justices of the Peace, may bind such children apprentices, if males until twenty one years of age, and if females until eighteen years of age.

ART. 3.

Appeal against Parish rate. If the Assessors shall be of opinion that the Town or Parish for which they are appointed, is over-rated, they may appeal to the next General Sessions against such rate, which General Sessions may hear and finally determine the same.

ART. 4.

ffect of quashing.

new rate before

Upon such appeal, such rate shall not be quashed in regard to any other Town or Parish assessed thereby.

ART. 5.

No new rate shall be made until it shall appear to the General Sessions that