

three fourths of the money collected by virtue of the preceding rate have been expended for the purposes intended.

expenditure of three fourths of previous one.

#### ART. 6.

No Writ of *Certiorari* to remove any rate, or any order or other proceeding under this Section, touching such rate, shall be granted, unless at the Term next after the time for appealing from such rate or order, nor until sufficient security be given to the County Treasurer, in the sum of one hundred pounds, to prosecute such Writ with effect, and to pay all costs thereon, in case the rate or order or other proceeding be confirmed.

Preliminaries to granting a *Certiorari*.

#### ART. 7.

In order to obtain such *Certiorari* it must be shewn to the Court by affidavit, that the merits of the question upon such rate or order will come properly within the cognizance of the Court.

#### ART. 8.

No rate, order or other proceeding shall be quashed or vacated for defect of form only, and all charges attending such removal shall be defrayed out of the rate in question, or any subsequent rate upon the same Parish.

Rate not void for defect in form.

#### ART. 9.

No action shall be commenced against any person employed in collecting or receiving any money assessed under this Section on any rate that may be quashed on *Certiorari*.

No action for collecting a quashed rate.

#### ART. 10.

All sums of money paid on any rate which shall be quashed, shall be repaid to the persons paying the same, or entitled thereto.

Paid quashed rates to be repaid.

#### ART. 11.

All sums of money to be assessed and raised for County or Town or Parish charges or expenses, under or by virtue of the authority of this or any other Act or Acts of Assembly made or to be made, shall be assessed, levied and raised by an equal rate not exceeding one eighth of the whole amount ordered to be assessed, upon the poll of all male inhabitants of the Town or Parish of the age of twenty one years and upwards, not being paupers, and by a rate in just and equal proportion upon the real estate situate within such Town or Parish, and upon the personal estate and incomes of the inhabitants of such Town or Parish, according to the best knowledge and discretion of the Assessors, subject to the regulations hereinafter contained.

Rates to be on poll and property.

#### ART. 12.

After receiving any Warrant of Assessment, the Assessors shall forthwith cause public notice thereof to be given, by posting up notices in at least three of the most public places within the Parish, and also by publishing such notice in one or more public newspapers, if there be any such printed within the Parish.

Notice to be given by Assessors.

#### ART. 13.

The Assessors shall thereafter, without delay, meet at a time and place to be agreed upon, and they, or the major part of them, shall prepare a List ( A ), the first column to contain the names of all persons ratable within the Parish, resident and non-resident; the second column to contain the amount of Poll Tax to be paid by each inhabitant liable to pay the same; the third column to contain the amount of real estate within the Parish owned by each inhabitant; the fourth column to contain the amount of the personal estate of each inhabitant; the fifth column to contain the value of the real estate of non-residents; the sixth column to contain the annual income of such male inhabitants as may derive income from any place, profession, occupation or employment within this Province, not being from real or personal estate; the seventh column to contain twenty per cent. of the before mentioned value of real and personal estate; the eighth column to contain the sums so reduced to twenty per cent., and the said amounts of annual income; and when any inhabitant has both annual income and the twenty per cent. of the value of property set opposite to his name in the said sixth and seventh columns, such sums shall be added together and set in the eighth column; and the amount to be raised and assessed, after deducting the whole amount of Poll Tax therefrom, shall be apportioned among the several persons so named, in exact proportion to the sums in the eighth column set opposite to their respective names; the ninth and last column shall contain the several sums so apportioned, with the addition of the Poll Tax of each person liable therefor, and shall be called "Total Assessment."

Mode and form of Assessment.