

ART. 22.

Any person thinking himself over-rated, either as to property or income, may appeal to the next General Sessions after he shall have had notice of such assessment, and if such appeal shall be supported to the satisfaction of the said General Sessions, they shall give such relief as they may think just, either by directing the sum over-rated not to be collected, or if collected, to be repaid.

Appeal.

ART. 23.

The General Sessions, whenever they may deem it necessary, may require that the Collectors of Rates shall severally give satisfactory security for the due and faithful discharge of their duty, in a sum not less than two hundred pounds, such security to be by bond to the Crown, with two or more sureties.

Security by Collectors.

ART. 24.

The several Collectors shall without delay after the receipt of any assessment list and precept as aforesaid, demand and collect the several sums contained in the said list of every person therein named, and shall, if required, give a written statement shewing the several amounts assessed on such person; and in any case where a personal demand cannot be made, shall leave a written or printed notice, containing a statement, shewing the several amounts assessed on such person so being absent, and the time at which the same is to be paid, at the dwelling house or last place of abode of such person, either with the wife or some adult member of his family.

Demand by Collectors.

ART. 25.

If any person assessed within any Parish, or any assessed non-resident of the Parish who resides within the County of which the Parish forms a part, shall refuse or neglect to pay the amount of his assessment by the space of ten days after such demand or service of notice as aforesaid, the Collector shall make application to any Justice of the Peace of the County, who is hereby authorized, upon oath being first made by the said Collector that the amount assessed upon any person has not been paid after demand or notice as aforesaid, to issue an execution (C) against the person complained of; and the Constable to whom such execution shall be delivered shall forthwith proceed to levy the same, in like manner as provided by law for regulating proceedings before Justices of the Peace in civil suits; and no person committed to Gaol under such execution shall be detained more than one day for every two shillings of the amount assessed and costs, required by such execution to be levied, or more than fifty days in the whole, if the amount exceed five pounds; and every person so committed shall be entitled to his discharge at the expiration of such time, but the said execution shall remain in full force and effect for the space of twelve months from the date thereof, against the property of such person so discharged as aforesaid.

Proceedings against Defaulters in the County.

ART. 26.

When any person assessed as a non-resident shall not reside within the County wherein he is so assessed, the Collector may sue in his own name for the amount assessed, in an action of debt in any Court having jurisdiction to the amount thereof, and in such action an extract from the assessment containing the rate or assessment of the person so sued, certified by the Clerk of the Peace, shall be conclusive evidence of such assessment, or the said Collector may proceed to obtain payment of the said assessment of such non-resident as follows, viz:—

Against defaulters, non-residents of the County.

The Collector shall as soon as may be, cause public notice to be given of such assessment in any newspaper published in the County wherein such assessment has been made, and if no such newspaper, then in the Royal Gazette, for the space of three months; and if the assessment be not then paid, with the expense of such notice, any two Justices of the Peace of the County wherein the property lies, are hereby authorized, on the application of such Collector, by warrant under their hands and seals, to order the Sheriff of the said County to sell at public auction to the highest bidder, first giving thirty days notice of such sale in the manner before mentioned, so much of the said real property as may in his judgment be sufficient to pay such assessment, with all the costs and charges attending the recovery of the same, retaining the overplus, if any, for the use of such owner, and the said Sheriff is hereby empowered and directed to execute a deed to the purchaser of such property, his heirs and assigns, and to deliver seizin and possession thereof to such purchaser.

ART. 27.

Every Collector shall, on the first Monday in every month, pay over to the person or persons authorized to receive the same, the several sums which may have been received by such Collector during the preceding month, with a list of

Payment by Collectors.