

seizure, to deliver up the same to the claimant on security by Bond, with two sufficient sureties, to be approved of by such Treasurer or Deputy Treasurer, to answer double the value of the same, in case of condemnation; and in case of conflicting claims, the person from whom the property was taken shall be deemed the rightful claimant for the purposes of this section, on his complying with the requisites of this Act in case of claims, otherwise, the claimant who does so shall be preferred; and such Bond shall be taken in the name of Her Majesty, and may be sued for and recovered in any of Her Majesty's Courts of Record in this Province, and shall be delivered to and kept in the custody of such Treasurer or Deputy Treasurer, and in case the goods shall be condemned, the value thereof shall be paid into the hands of such Treasurer or Deputy Treasurer, who shall thereupon cancel such Bond.

Value of articles seized to be appraised.

64. 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.

Appraisement to be returned into the Office of the Clerk of the Crown in the Supreme Court.

Claimants to give security for prosecution of claim and costs.

65. Whenever any valuation of any goods or chattels seized under any Act relating to the said Revenue, shall be made pursuant to the provisions of this Act, such valuation shall be forthwith returned in writing, together with the claim of the owner thereof, (if any made,) into the Office of the Clerk of the Crown in the Supreme Court, and no writ of appraisement or proclamation shall be necessary, but a copy of the information for each seizure shall be served on the claimant (if any,) or his Attorney, with notice to appear and plead and prosecute his claim in twenty days, or judgment will be entered by default; provided that no person shall be admitted to enter a claim for anything seized in pursuance of this or any other Act relating to the Revenue, until he shall have entered into a recognizance with two sufficient sureties in the sum of forty pounds in the ordinary form, before any Judge of the Supreme Court or Inferior Court of Common Pleas, or Justice of the Peace, such sureties being first approved of by the prosecuting officer, or Treasurer or Deputy Treasurer of the place where or near to which the penalty or forfeiture was incurred, or seizure made, to prosecute his claim, and answer and pay the costs of such claim, if found against him; which recognizance shall be forthwith delivered or transmitted to the prosecuting officer or such Treasurer or Deputy Treasurer, to be filed in the Office of the Clerk of the Crown aforesaid; and if such recognizance be not entered into within the time hereinbefore limited for making his claim, the goods seized shall be deemed forfeited; and if any claimant who shall have entered into such recognizance do not appear and plead within the time above limited, after the service of such information and notice as aforesaid, judgment of condemnation may be entered by default.

Claims to be made on oath, and only by the owners at the time of seizure.

66. No claim to anything seized under this or any other Act relating to the Provincial Revenue shall be admitted, unless such claim be entered in the name of the person or persons who were the *bona fide* owner or owners at the time of the seizure, with his or their residence and occupation, nor unless oath to the property in such thing be made by the claimant or claimants, or by his or their attorney or agent, to the best of his or their knowledge and belief; and where there are conflicting claims, each party may put in his claim on complying with the terms of this Act; and every person making a false oath thereto shall be deemed guilty of a misdemeanor, and shall be liable to the pains and penalties to which persons are liable for a misdemeanor.

Articles seized to be sold at public auction.

67. All articles which shall have been seized, condemned and forfeited under and by virtue of this Act shall, under the direction of the Treasurer or Deputy Treasurer at the port or place where such articles shall have been so seized, condemned and forfeited, be sold by public auction to the highest bidder, and the proceeds of such sales disposed of as is provided in and by this Act.

Prosecution of penalties or forfeitures.

68. Any penalty or forfeiture inflicted under and by virtue of this or any Act relating to the Revenue of this Province, may be prosecuted, sued for, and recovered by action of debt, bill, plaint, or information, in any of Her Majesty's Courts of Record within this Province, in the name of the Treasurer or Deputy Treasurer, or in the name of Her Majesty's Attorney or Solicitor General; and in every action or suit, the person against whom judgment shall be given for any penalty or forfeiture under this Act, or under any other Act relating to Revenue, shall pay costs of suit, and every such action or suit shall and may be brought within one year after the offence committed, and not afterwards.

Costs.

Time.