

over by the said Collector on the first Monday in every month, all moneys received by him during the previous month, to the Commissioners elected or appointed for the expenditure of Bye Road appropriations for the Parish in which the lands lie.

3. The Assessors of Rates shall without delay file in the office of the Clerk of the Peace a true copy of the assessment lists so made by them under this Act, in the same manner as in assessments in other cases, and the Collectors shall render an account of the collections made by them into the office of the Clerk of the Peace, in the same manner as is now required in other assessments for County and Parish rates.

4. The Assessors shall be entitled to receive from the Collectors at and after the rate of five per centum upon the amount assessed, for their trouble in making the assessment under this Act, to be first paid by the Collectors respectively when collected, and the Collector shall retain out of all moneys by him collected under this Act, at the rate of five per centum for his trouble in making such collection.

5. When any proprietor of any lot or tract of land containing three hundred acres or less shall be residing thereon either by himself or others, or in case of non-residents shall have improved and brought into a state of cultivation ten acres for each and every hundred acres of land of which such person shall be the owner for the time being as aforesaid, such tract or lot of land shall be deemed improved, and exempt from taxation under this Act.

6. That in all cases whenever the improvements made in manner aforesaid upon any lot or tract of land shall not equal the proportion of ten acres to every hundred acres contained in such tract or lot of land, every hundred acres of which the improvement falls short shall be deemed wild lands, 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 in case any proprietor of any tract or lot of land containing more than three hundred acres shall be residing thereon either by himself or others, and shall not have cultivated at the rate of ten acres for each and every hundred acres, such proprietors shall be liable to taxation for every hundred acres more or less not excepted by cultivation which may exceed three hundred acres, at the rate of one cent per acre; provided always, that no owner of lands shall be taxed under the provisions of this Act on lands in the Parish where he resides.

7. All moneys collected and paid over to the Commissioners of Bye Roads under the provisions of this Act, shall be by them expended in each and every year, in the opening and improving of roads and the building and repairing of bridges through or near to the wilderness lands from which such moneys shall be raised, in the respective Parishes, and as far as practicable to encourage the settlement and improvement of such wilderness lands; and such Commissioners respectively shall, ten days before the first General Sessions, or the first meeting of the Municipality, as the case may be, for the respective Counties, in each and every year, file a detailed account on oath, accompanied by proper vouchers, in the Office of the Clerk of the Peace or of the Secretary Treasurer, showing the manner in which such moneys have been expended and applied; provided, that in opening out new roads the same shall be laid out and recorded by the Commissioners of Highways as now provided by law.

8. The Assessors and Collectors of such rates, in case of neglect or refusal to perform the duties required of them respectively by this Act, shall be subject and liable to the same fines, penalties, and forfeitures, to be imposed, recovered, and applied in the same manner as provided under the laws now or that may hereafter be in force relative to the assessing, levying, and collecting of County or Parish rates.

9. Any Commissioner receiving moneys under the provisions of this Act, who shall neglect or refuse to render his account for the moneys received, or work done by him, or shall retain in his hands any moneys contrary to the provisions of this Act, or not properly expend the same, shall be liable to the same proceedings, fines, and penalties, to be imposed, sued for, and recovered and applied in the same manner as Commissioners of Highways are now, or may hereafter be made liable, under any law that now is or that may hereafter be in force relating to Highways.

CAP. XX.

An Act further to extend the time for the completion of the Railroad from Saint Andrews in the County of Charlotte, to Woodstock in the County of Carleton, and for other purposes.

Section.	Section.
1. Time for completion of Railroad extended.	2. Grants of land already made to the Company to be absolute.

Passed 12th April 1861.

WHEREAS it is expedient that the time for the completion of the said Railroad should be extended;—

Be it therefore enacted by the Lieutenant Governor, Legislative Council, and Assembly, as follows:—

1. That the time for the completion of the Railroad from Saint Andrews in the County of Charlotte, to Woodstock in the County of Carleton, with the Branch to the River Saint Croix, at or near the Ledge, (so called) in the Parish of Saint Stephen, in the County of Charlotte, as set forth in the Act made and passed in the nineteenth year of the Reign of Her present Majesty, intituled *An Act for the further facilitating and making a part of the Saint Andrews and Quebec Railroad*, shall be extended to the twentieth day of October which will be in the year of our Lord one thousand eight hundred and sixty two, and that all the conditions and provisions of the said recited Act, not inconsistent with this Act, shall continue in full operation till that time.

2. That all grants of Crown Lands already made under the authority of any Act of Assembly to the Saint Andrews and Quebec Railroad Company, and to the New Brunswick and Canada Railway and Land Company, limited respectively, shall be absolute and valid, and shall have effect as if the said grants had in the first instance been absolute and without any provision for the annulling or avoiding of the same.

CAP XXI.

An Act to amend Chapter 68, of Title X, of the Revised Statutes, 'Of the division of Marsh Lands and the election of Commissioners for Westmorland and Albert, excepting the Parish of Sackville.'

Elections, when not voidable.

Passed 12th April 1861.

BE it enacted by the Lieutenant Governor, Legislative Council, and Assembly,—That in no case shall the election of any Commissioners be deemed void because a majority of the acres in the district has not been voted on at any election.