

6. In making such assessment the Commissioners shall be governed as to the valuation of property liable to be assessed in the Parish by the Assessment Book last on file for the Parish in the Office of the Clerk of the Peace, but they shall have power and it shall be their duty to add to their list the name of any person or estate, or any property, real or personal, which may have been omitted from such Assessment Book, and also to make any changes, which subsequent changes of property may require, and in such cases to make their own valuation; the Commissioners shall also, from time to time, add to such list the names of any persons coming to reside in the Parish, and liable to assessment for highways.

7. When lands liable to be assessed in two or more districts shall belong to the same person or estate, the Commissioners, in making their assessment, shall apportion the amount payable in each district, and shall distinctly state the same in their Assessment List.

8. It shall not be necessary for the Commissioners to publish their Assessment List, but it shall be their duty on or before the first day of June in each year, to file a copy thereof in the Office of the Clerk of the Peace, and furnish another copy to the Collector of Taxes of the Parish, stating clearly therein the district to which the several amounts assessed shall belong, and the Commissioner to whom they will be payable, and requiring the Collector to collect and pay over the same according to law; if names or property be subsequently added, a list thereof shall in like manner be filed in the Office of the Clerk of the Peace, and handed to the Collector to be collected.

9. The Collector shall proceed forthwith to collect the amounts so assessed, and in the said list specified, in the same manner in all respects as other County or Parish Rates and Taxes are collected, and with the same powers and methods for the recovery thereof; and on the first Monday of every month shall pay over the amount in his hands to the Commissioner to whom the same may be payable, first retaining his usual allowance or commission for collecting.

10. The moneys so received by any Commissioner, subject to the provisions of the next Section, shall as required be laid out and expended by him upon the Highways within his District, in such manner as he may deem best, between the first day of May and the first day of September in each year; and it shall be his duty to superintend all work done in his District, and to see that it is done in the best manner for the public benefit; but no Commissioner shall take or be a party to, either directly or indirectly, any contract for making or repairing roads within the Parish for which he is elected or appointed; nor shall he do any work on such road himself for pay or reward of any kind.

11. The Sessions, by their own order or through a Committee of Justices resident in the Parish, may, if they see fit, direct the Commissioner where and in what manner the moneys in his hands shall be expended in his District, and what portion thereof shall be applied to cross roads or bye roads therein, and shall also see that due regard is had to thinly populated Districts.

12. The Commissioner shall, so far as consistent with this Act, have all the powers, perform all the duties, and be subject to all the penalties conferred upon or prescribed and provided for Commissioners and Surveyors in and by the said recited Act, or any Acts relating to Highways now in force; and it shall be their duty to have the roads broken

and cleared in winter when blocked up with snow, and to pay for the labour required for this purpose in the same manner as for other work done upon the roads: and the Office of Surveyor of Highways is hereby abolished.

13. Neither the Commissioner nor any other person, nor any corporate body or estate, shall be exempt from being assessed for highways; but indigent persons shall have the same relief as from other taxes.

14. Each Commissioner shall be entitled to have and retain out of the moneys coming into his hands such commission on the amount actually paid out and expended by him during the year as the Sessions shall from time to time order and direct.

15. Each Commissioner shall on or before the first day of April next ensuing his appointment, execute a bond to the Queen, with two sufficient sureties, to be approved by the Clerk of the Peace upon oath before him, in a sum to be fixed by the Sessions, well and faithfully to discharge the duties of his office, and duly to account to the Sessions for all moneys received by him, such bond shall remain in force from year to year so long as such Commissioner shall retain office, unless otherwise ordered by the Sessions, who may require a new bond to be given every year if they deem it necessary.

16. Each Commissioner shall, prior to the opening of the General Quarter Sessions in March, June, September and December in every year, file in the Office of the Clerk of the Peace for the said City and County of Saint John, a detailed statement upon oath of all moneys received and expended by him during the preceding Quarter, shewing in such statement the names of persons to whom any moneys shall have been paid, and the road or roads upon which the same was expended, but this shall not be taken to do away with the annual returns and accounts now required by law to be made by Commissioners.

17. Should any Commissioner neglect or refuse to execute a Bond, or to file any such quarterly statement as required by this Act, or to obey any order of the Sessions made in accordance with law, the Sessions may remove such Commissioner from office; and in such case, or in case of a vacancy in the office of Commissioner occurring from any other cause, the Sessions may appoint some other fit and proper person for the remainder of the year; and vacancies in the office of Commissioner shall not be filled up by two Justices, any law or custom to the contrary notwithstanding.

18. No Commissioner in default for public moneys, or neglecting or refusing to render proper Accounts, or to obey any order of the Sessions, shall be eligible for re-election or re-appointment until he shall have paid up in full the moneys in arrear, or otherwise complied with the law or any order of Sessions duly made concerning him; and if any such Commissioner so in default, or neglecting or refusing as aforesaid, be re-elected, the Sessions shall not confirm the election, but at once proceed to make another appointment.

19. If any Commissioner, or any Parish or County Officer, liable to account to the said Sessions for public moneys received or receivable by him, shall refuse or neglect duly to pay over such moneys or to make up and render his accounts as required by law, or to obey any order of Sessions by them legally made, he may be brought before the said Sessions and dealt with in the manner provided by Chapter fifty three, Section thirty of the Revised Statutes, at any time, notwithstanding that he may have ceased to hold the office in which such default, refusal or neglect occurred.