

fourteen days, and shall be also published in the *Government Gazette*, and in one or more newspapers circulating in the Colony.

VIII. The Assessors shall, within six weeks from the expiry of the said thirty days, compare the statements with the information which they shall have obtained, and from the result at which they may arrive, make out a list of all Real Estate, in respect of which the said tax has to be paid, specifying the locality, nature and extent of the Real Estate, the names of the owners thereof, and the amount of the tax payable.

IX. The Assessors, before the completion of their roll, shall transmit by post to every person named thereon, whose place of abode is known to the said Assessors, a notice of the actual value at which his Real Estate has been assessed, the amount to be paid, and the day of payment.

X. The Assessors shall make and complete their Rolls in every year, between the first day of January and the first day of May, and shall attach thereto a certificate signed by them respectively, and verified by oath or affirmation, which shall be in the form following:

I do certify that I have set down in the above assessment roll all the Real Estate liable to taxation, situate in the, and the true market value thereof, in each case according to the best of my information and judgment; and I further certify that I have entered therein the names of all the resident householders and freeholders, and of all other freeholders and householders who have required their names to be entered thereon, with the true amount of property occupied or owned by each; and that I have not entered the name of any person whom I do not truly believe to be a householder or freeholder, or the *bona fide* occupier or owner of the property set down opposite his name, for his own use and benefit.

XI. The Assessors shall deliver to the Treasurer the assessment roll completed and added up, with the certificates and affidavits attached thereto, and shall deliver a copy of every such roll, arranged in alphabetical order of surnames, to the Sheriff, who shall post up true copies thereof in three or more convenient and public places in the District to which such assessment roll belongs, and to be maintained there until after the meeting of the Court of Revision.

COURT OF REVISION.

XII. The Governor may appoint five persons to be the Court of Revision for each District; three members of the Court of Revision shall be a quorum; the members may choose their own Chairman, who shall have a casting vote in case of an equality, and a majority of those present at any meeting may decide all questions.

XIII. The Court shall meet within seven days after the completion of the assessment roll, and shall continue their sittings from time to time, until the business of equalization presented to them is disposed of; and they shall complete such equalization, and deliver the roll as amended to the Treasurer, within thirty days from their first sitting.

XIV. The Court, or any member thereof, may

administer an oath to any party or witness; the wilful violation of which oath shall be punishable as perjury.

XV. The Court shall try all complaints with regard to wrongful assessments or omissions, and may amend the roll accordingly.

XVI. The proceedings for the trial of complaints, shall be as follows:

1st. Any person complaining of an error or omission in regard to himself, or being undercharged or overcharged by the Assessor, shall personally, or by his agent, within fourteen days after the posting up of the roll, give notice in writing to the Assessors, that he considers himself aggrieved for any or all of the causes aforesaid.

2d. If a person assessed thinks that any person has been assessed too low or too high, or has been wrongfully inserted on or omitted from the roll, he shall, within fourteen days after the copy of the roll has been posted in manner aforesaid, give five clear days notice to such person and to the Assessor of his intention to object, and the matter shall be decided as soon after the expiration of the said five days as shall meet the convenience of the Court.

3d. The Sheriff shall post up in some convenient and public place within the District, a list of all complainants against the assessment roll, with a concise description of the matter complained of, together with an announcement of the time when the Court will be held to hear complaints.

Such list may be in the form following:

APPEALS TO BE HEARD AT THE COURT OF REVISION, TO BE HELD AT, ON THE DAY OF, 186..

Complainant.	Respecting Whom.	Matter Complained Of.
A. B.	Self.	Overcharge on land,
C. D.	E. F.	Name omitted.

4th. The Sheriff shall also advertise in the *Government Gazette* the time at which the Court will hold its first sitting.

5th. The Court, after hearing the complainant and the Assessor or Assessors, and any witnesses adduced by or on behalf of either of them, shall determine the matter, and confirm or amend the roll accordingly.

6th. If either party fails to appear, either in person or by an agent, the Court may proceed *ex parte*.

XVII. The roll, as finally passed by the Court, and certified by them as so passed, shall bind all parties concerned, notwithstanding any defect or error committed, in or with regard to such roll.

XVIII. The assessment roll, as finally passed, shall, within seven days from its final passage, be posted up by the Sheriff in at least six conspicuous places in each District, and shall also be published in the *Government Gazette*.

XIX. The person liable to pay the assessment shall be personally liable for the amount of the said assessment.

XX. The Real Estate, in respect of which an assessment has been made, shall also be primarily liable for the amount assessed, and such liability shall be the first charge on said Real Estate.

XXI. All monies due under the provisions of this Act, shall be paid into the Treasury at Victoria.

XXII. If the amount assessed in respect of any Real Estate be not paid into the Treasury within thirty days after the date of the publication of the roll as finally passed, an amount equivalent to five per cent. upon the amount due, shall be paid, collected and levied, in addition to the amount due; and if payment be not made in sixty days from the date of publication aforesaid, the Sheriff shall levy the same by distress of the goods and chattels of the person liable to pay the same; and if such person cannot be found, or is not known, or in default of a sufficient distress, by the sale of so much of the Real Estate in respect of which such assessment continues either partially or entirely unpaid, as shall be approximately sufficient to pay the amount assessed, together with the five per cent. aforesaid.

XXIII. The Sheriff, in effecting such sale, shall select such part of such Real Estate as he may consider most advantageous to the owner of such Real Estate to be sold first, and the owner or his agent may advise with the Sheriff upon the subject.

XXIV. The Sheriff shall advertise in one of the newspapers circulating in the Colony, and shall post up in six conspicuous places in each District, wherein Real Estate is liable to be sold for non-payment of the assessment, a notice of the Real Estate liable to be sold, the hour and day upon which he proposes to sell the same, not being less than twenty-one days from the date of such notice, and the place where he proposes to conduct such sale.

XXV. Upon the day fixed for the sale aforesaid, the Sheriff shall, within two hours after the hour fixed, put the said Real Estate up to auction, and sell the same to the highest bidder.

XXVI. If, at the time appointed for the sale, no bidders appear, or bid a sum equivalent to the amount due in respect of the said assessment, and the probable costs hereinafter mentioned, the Sheriff may adjourn the sale, and so on from time to time.

XXVII. The purchaser, until the expiration of one year, shall hold the Real Estate sold for a legal estate in fee-simple, subject to the right to redeem hereinafter provided.

XXVIII. The owner of any Real Estate, which may hereafter be sold for non-payment of taxes, or his heirs or assigns, may, at any time within one year from the day of sale, redeem the estate sold, by paying to the Treasurer, for the use and benefit of such purchaser, or his legal representatives, the

sum paid by him, together with twenty per cent. thereon; and the said Treasurer's receipt shall be the evidence of the redemption.

XXIX. The certificate of the Sheriff as to the amount payable for the redemption of the Real Estate so sold as aforesaid, shall be produced and delivered to the Treasurer, as his authority to receive the said money.

XXX. From and after payment to the Treasurer of the full amount of redemption money required by this Act, the said purchaser shall cease to have any further right in or to the Real Estate in question.

XXXI. The amount so paid by the person redeeming, shall be paid over by the Treasurer on application, to the purchaser or his representatives.

XXXII. Purchasers shall not, during the said year, commit or allow waste upon the Real Estate purchased.

XXXIII. The Sheriff shall, at the expiration of the said year, if no redemption has taken place, convey such Real Estate to the purchaser, whose title shall be an absolute and indefeasible estate in fee-simple, notwithstanding any irregularity or informality in such sale, or the proceedings prior thereto or subsequent thereon.

XXXIV. The Sheriff shall defray the expenses prior to and of such sale and attendant thereon, out of the purchase money, and next the amount due in respect of said assessment, and shall pay the residue thereof into the Treasury, in trust for the person or persons to whom as Real Estate it shall belong.

XXXV. The term "agricultural improvements" shall include all improvements in or upon the land; all fences, gates, barns, stables, stiles, out-houses, and laborers' dwelling houses.

Passed the House of Assembly, the 7th day of September, 1860.

Passed the Council, the 23d day of November, 1860.

Council amendments agreed to in the House of Assembly, the 30th day of November, 1860.

Received my assent, this Tenth day of December, A. D. One Thousand Eight Hundred and Sixty.

JAMES DOUGLAS,
Governor.