

stamp necessary, to the person paying the same, and the counterfoil shall be retained in the book. In the receipt so delivered and in the counterfoil so retained the true date of the payment of the money shall be inserted.

If upon the closing of any rate not collected by a Collector there shall remain in the Rate Receipt Check Book any receipts made out for such rate unused, the Overseers shall enter upon each of such receipts the reason of its not having been used, and date and sign such entry.

#### Collector.

ART. 5. Every Collector shall enter up so much of any Books or Forms of the Overseers relating to the collection of the Rate as he may be directed to enter up by the Overseers for the time being, and shall enter in the *Rate Book* all such particulars of every assessment as he shall be directed by such Overseers to enter therein; and every Collector shall attend before the Auditor at the same time as the Overseers of the parish for which he acts.

Provided that the signature of any Collector to any book presented to the Auditor shall not be taken to stand for or supply the place of the signature of any Overseer which may be required by this Order.

ART. 6. Every Collector shall in all cases fill up and use as is hereinbefore directed in the case of Overseers, the *Rate Receipt Check Book*, in the Form (No. 3) hereinbefore prescribed.

ART. 7. The Collector, before he shall proceed to collect any Rate, shall prepare receipts in one book, or in several, if so directed by the Overseers, in the aforesaid Form, numbered both on the receipt and the counterfoil thereof with the same number consecutively throughout the book, and properly fill in the same respectively with the names of the several ratepayers, and the sum to be collected from each, and submit every such Rate Receipt Check Book, so numbered and filled up, to the Overseers before he proceeds to collect the Rate; and such Overseers shall cause the correctness of the numbering, and the correspondence of the sums, and of the names filled in, with the Rate Book to which they relate, to be ascertained, and on the leaf next after the last of the receipts so made out in respect of any one Rate the Overseers shall certify the fact that such Rate Receipt Check Book has been examined and ascertained to be correct, and shall state in words at length the number of receipts filled up for the rate then to be collected, which Certificate shall be in the Form set forth in the said Schedule, and shall be signed by the Overseers and correctly dated.

If upon the closing of any Rate collected by a Collector there shall remain in the Rate Receipt Check Book any receipts made out for such rate unused, the Collector to whom such book shall belong shall enter upon each of such receipts the reason of its not having been used, and date and sign such entry.

ART. 8. The Collector shall pay over all moneys collected by him in respect of the Rate to the Overseers or their banker at intervals of not more than a month, and also whenever he has Fifty Pounds in his hands, or more frequently if the Overseers so direct him; and he shall keep a book, to be called the *Collecting and Deposit Book*, in the Form (No. 4) in the said Schedule, in which shall be entered accurately, and under their true dates, all sums received and deposited or paid by him as such Collector, and also the number of every receipt given by him as such Collector out of the *Rate Receipt Check Book*, and he shall balance such book

monthly, at the times specified in Art. 9; and any Overseer who shall receive any money from such Collector shall write his initials against the entry of the sum so deposited with him.

ART. 9. The Collector shall keep a book containing blank Forms of *Monthly Statements*, in the Form (No. 5) in the said Schedule, and shall every month fill up one of such statements with the several particulars set forth in the said form, which statement shall be made up to the last day of every calendar month inclusive, excepting in the case of the month of March, when it shall be made up to the 25th, and in that of the month of September, when it shall be made up to the 29th; so that any receipts or payments on the remaining days of those months respectively shall be included in the next monthly statement; and he shall forthwith deliver a copy of such statement, signed by himself, to one of the Overseers.

Provided that the Overseers may, if they think fit, require a statement, containing the several particulars set forth in the said form, to be made out and delivered to them respectively every week or fortnight.

The Overseer who receives the statement shall enter his initials in the column against the amount stated to be paid to the Overseers, if he shall have received the sum there mentioned; and he shall mark on such statement the date of his receipt thereof, and preserve the copies delivered to him, and produce the same to the Auditor at the next audit.

ART. 10. The Collector shall, previous to each audit, make out an *Unpaid Rates Statement*, in the Form (No. 6) in the said Schedule, containing a statement of the Rates allowed during the last half year, with the dates of their allowance, and showing the name of every person rated in respect of whom there shall be at the end of the half year for which the audit is being held, any arrears of the Rate or Rates made before that in the course of collection on the last day of that half year, with the other particulars set forth in the form. He shall submit such Statement to one of the Overseers for his signature, and shall produce the same to the Auditor at the audit.

ART. 11. In every case in which there shall be more than one Collector employed in the collection of any one Rate, the provisions of the several Articles hereinbefore made shall apply to the portion of such rate assigned to each Collector as if such portion were one entire Rate.

#### EXAMINATION AND CLOSING OF ACCOUNTS.

ART. 12. The Overseers or the Collector, as the case may be, shall make up and balance the Rate Book and the Receipt and Payment Book to the twenty-fifth day of March and the twenty-ninth day of September in each year.

ART. 13. The Overseers shall, as soon as they shall receive notice from the Auditor of the day or days appointed by him for the auditing of their accounts, cause the following notice to be affixed on the place or places where parochial notices are usually affixed, and shall continue the same so affixed until the audit is completed:—

“PARISH of \_\_\_\_\_.

“Notice is hereby given, that the half-yearly Accounts relating to the \_\_\_\_\_ Rate\* will, on the \_\_\_\_\_ day of \_\_\_\_\_, be

\* If the Rate is levied in a part only of the parish, this should be duly stated.