

**CHAP. 357.**

they shall occupy immediately round about said gate or gates, for the space of ten yards, in good order and repair, so as to impede as little as possible, persons travelling with carriages of pleasure or burthen.

Annual tax

SEC. 3. *And be it enacted,* That on all gates authorised by this act to be kept on the public roads, the owner or owners thereof shall pay a tax of one dollar for each of the years eighteen hundred and thirty-seven and eighteen hundred and thirty-eight, and a tax of two dollars and fifty cents for every year thereafter, for each and every gate by him, her or them kept on the public roads in said county.

Supervisors to re-  
turn list of gates

SEC. 4. *And be it enacted,* That it shall be the duty of the supervisor of the public roads, at the time they render their accounts for settlement to the Levy court, to accompany the same with a list, under oath, of the number of gates which are on the road of which he is supervisor, and designate to whom they belong; and when a list of gates has been so rendered by the supervisor, the person or persons to whom they belong, shall stand charged annually on the books of the collector, therewith, until the said owner or owners of such gate or gates, shall satisfy the Levy court of their abatement and removal.

Owners to stand  
charged

Levy of gate tax

SEC. 5. *And be it enacted,* That the Levy court of said county shall, when making out the list of taxes, enter to each owner or owners of a gate or gates on the public roads in said county, the amount of their gate tax, in addition to their regular county tax, to be collected by the collector of the county tax, as their taxes are collected.

Payment over and  
application

SEC. 6. *And be it enacted,* That all monies collected by the collector of said county, under the provisions of this act, shall be paid over to, and applied by the Levy court of said county to the general expenses of said county.

Tenant may pay  
the gate tax

SEC. 7. *And be it enacted,* That in all cases where tenants shall reside on lands through which public roads may pass, on which any gate or gates are now kept, it shall and may be lawful for such tenants to pay the tax thereon, who shall be allowed the same by his land-