

shall assess the taxes, and give notice of the amount to all the people, that they may understand in suitable time. The tax officers shall make the assessments in subserviency to the orders of the governors, and in accordance with the requirements of the law. And when the taxes are to be gathered, they shall gather them, and deliver the property to the governor, and the governor shall pay it over to the premier, and the premier shall deliver it to the king.

The tax officers shall also have charge of the public labour done for the king, though if they see proper to commit it to the land agents, it is well; but the tax officers being above the land agents, shall be accountable for the work. They shall also have charge of all new business which the king shall wish to extend through the kingdom. In all business, however, they shall be subject to the governor.

The tax officers shall be the judges in all cases arising under the tax law. In all cases where land agents or landlords are charged with oppressing the lower classes, and also in all cases of difficulty between land agents and tenants, the tax officers shall be the judges, and also all cases arising under the tax law enacted on the 7th of June, 1839.

They shall, moreover, perform their duties in the following manner. Each tax officer shall be confined in his authority to his own appropriate district. If a difficulty arises between a land agent and his tenant, the tax officer shall try the case, and if the tenant be found guilty, then the tax officer, in connexion with the land agent, shall execute the law upon him. But if the tax officer judge the land agent to be in fault, then he shall notify all the tax officers of his particular island, and if they are agreed, they shall pass sentence on him, and the governor shall execute it. But in all trials, if any individual take exception to the decision of the tax officer, he may appeal to the governor, who shall have the power to try the case again, and if exceptions are taken to the decision of the governor, on information given to the supreme judges, there shall be a new and final trial before them.

OF THE JUDGES.

Each of the governors shall, at his discretion, appoint judges for his particular island, two or more, as he shall think expedient, and shall give them certificates of office. After having received their certificates, they shall not be turned out except by impeachment, though it shall be proper at any time for the law to limit the term of office.

They shall act in the following manner. They shall give notice