

An Act to amend and consolidate the several Acts respecting  
the Assessment of Property in Upper Canada.

HER MAJESTY, by and with the advice and consent of the Legis-  
lative Council and Assembly of Canada, enacts as follows:—

PRELIMINARY PROVISIONS.

- 5 **1.** This Act may be cited as “The Consolidated Assessment Act of Short title  
Upper Canada.”
- 10 **2.** In this Act, the word “county,” and the word “township,” in- Interpretation-  
clude a union of counties or of townships, as the case may be, while tion.  
such unions continue. The words “county council” include “pro-  
visional county council,” the word “town” means “incorporated  
town,” and the word “village” means “incorporated village,” the  
word “ward,” does not apply to a township ward, and the words  
“local municipality” does not include counties, unless there is some-  
thing in the subject or context requiring a different construction.
- 15 **3.** The terms “Land,” “Real Property,” and “Real estate,” respec- Meaning of  
tively include all buildings or other things erected upon or affixed to terms as to  
the land, and all machinery or other things so fixed to any building real property.  
as to form in law part of the realty, and all trees or underwood grow-  
ing upon the land, and all mines, minerals, quarries and fossils in and  
under the same, except mines belonging to Her Majesty.
- 20 **4.** The terms “personal estate,” and “personal property,” include Meaning of  
all goods, chattels, shares in incorporated companies, money, notes, terms as to  
accounts, and debts at their full value, income and all other property personal pro-  
except land and real estate and real property as above defined, and perty.  
except property herein expressly exempted.
- 25 **5.** The term “property,” includes both real and personal property Meaning of  
as above defined. property.
- 30 **6.** Unoccupied land, owned by a person not resident, and not Unoccupied  
having a legal domicile or place of business in the Township, Village, land how des-  
Town, or City, where the same is situate, and who has not signified to ignated.  
the Assessor personally or in writing, that he owns such land and de-  
sires to be assessed therefor, shall be denominated “Lands of non-  
residents.”
- 35 **7.** The real estate of a Railroad Company, situated in a Municipal- Real estate of  
ity, other than that where the office of the said Company is held, is not railroad com-  
to be considered land of non-residents. pany.