

together exceed the rate hereby authorized, the tax under each by-law shall be proportionately reduced, by the Officer making out the Collection Rolls, so as to avoid such excess; and if any of such by-laws be made by the Municipal authority of a County or Township and so direct the raising of a sum certain, such officer shall so increase the tax on the real property on the Roll, as to make up the deficiency caused by any such reduction; and the rate levied on personal property under any such last mentioned By-law for raising a sum certain, shall in no case exceed that levied under such By-law on real property assessed at like value, but the rate on each kind of property shall be rated by such Officer as aforesaid as nearly equally as the scale aforesaid will permit, unless a lower rate on personal property be limited by the authority imposing the tax.

As to By-laws for raising a sum certain.

VI. Provided always, and be it enacted, That if any Sheriff shall have occasion to strike an execution rate, to be levied under the provisions of the one hundred and seventy-ninth section of the Act passed in the twelfth year of Her Majesty's Reign, and intituled, "*An Act to provide by one general Law for the erection of Municipal Corporations and the establishing of Regulations of Police, in and for the several Counties, Cities, Towns, Townships and Villages in Upper Canada,*" such Sheriff shall strike the same equally upon all real and personal property in proportion to its actual value; and for that purpose, the actual value of all property assessed by yearly value shall be held to be such sum as would, at the interest of six per cent per annum, produce yearly an amount equal to such yearly value, and the actual value of the personal property of each party, shall be held to be the sum at which it is assessed on the Roll: and no such rate shall be liable to reduction, or shall affect other taxes so as to cause them to be reduced: Provided also, that the Municipality of any incorporated Village or the Council of any incorporated Town, may impose taxes on personal property to an amount exceeding by one-half the rate hereinbefore authorized, but not to any greater amount; and the Common Council of any City may impose taxes on personal property to an amount double the said rate, but not to any greater amount; and provided also, that it shall always be lawful for the Municipal authority passing such By-law to direct that no portion of the money to be levied under it shall be raised by a tax on personal property, which shall be exempt from taxation under such By-law accordingly; and if there be in

As to any execution rate, to be levied under 12 Vic. cap. 81, s. 79.

Proviso as to taxes on personal property in incorporated Villages or Towns.

And in Cities.

Municipal authorities may direct that no part of any tax be levied on personal property.