

An Act to amend the Assessment Law of Upper Canada, so as to enable County Councils to sell unimproved Lands of non-residents two years in arrears for Taxes.

TO diminish the evils arising from the holding of tracts of unimproved Lands in Upper Canada, by non-residents. Preamble.

Her Majesty, by and with the advice and consent of the Legislative Council and Assembly of Canada, enacts as follows:—

- 5 The 123rd section of the Act respecting the Assessment of property in Upper Canada, shall not after the passing of this Act, apply to improved or unoccupied lands of non-residents, with respect to which a By-law shall be passed under this Act; and, notwithstanding any thing in the said section or in the 124th or 127th sections, or in any other part of the said Act, the Council of the County may by By-law direct that a warrant shall issue from the Treasurer of the County to the Sheriff, commanding him to levy upon any unimproved or unoccupied lands of non-residents, whenever a portion of the tax on any such lands has been due for two years, or for such longer period or for such amount as such By-law shall prescribe.
- Certain sections of the U. C. Assessment Act not to apply to unimproved lands of non-residents.
 Provision for levying taxes on unimproved lands of non-residents.