

Ward, adding or deducting such sum upon the hundred as may, in their opinion, be necessary to produce a just relation between all the valuations of real and personal estates in such County or Union of Counties; but it shall not be lawful for them, for the whole County or Union of Counties, in any case, to reduce the aggregate valuation thereof, for the whole County or Union of Counties, as made by such Assessors.

VI. And be it enacted, That the Municipal Council of each County or Union of Counties, in apportioning any County rate among the different Townships, Villages, and Towns within such County or Union of Counties, as provided by the thirty-first section of the said Upper Canada Assessment Act of 1850, in order that the same may be a rate assessed equally on the whole rateable property of such County or Union of Counties liable to assessment within the provisions of the Upper Canada Municipal Corporations Act of 1849, shall make the amount of property returned on the assessment rolls of such Townships, Villages, and Towns, for the financial year next before that in which such rate shall be so apportioned, the basis upon which such apportionment shall be made; and that, in making such apportionment between Townships in which rates are assessable on the capital value of property, and Villages and Towns in which such rates are assessable on the annual value of such property, the said capital value shall on every such occasion be taken and deemed to be greater than the said annual value in the proportion of one hundred to six, as nearly as may be, and without regarding fractions.

What shall be the basis in apportioning a County rate among the General Township, &c.

Proportion between capital value and annual value.

VII. And be it declared and enacted, That it is and shall be the duty of all Assessors to complete the duty imposed upon them by the sixteenth section of the said Act within the time therein mentioned: Provided always, nevertheless, that it is, shall, and may be lawful for such Assessors, when unable to complete such duty within such time, to perform the same as soon as may be thereafter.

Time within which assessors must complete certain duties.

Proviso.

VIII. And whereas it is expedient to extend the time allowed by the 46th and 47th sections of the said Act, for the doing of certain things therein mentioned: Be it therefore enacted,

That with regard to any thing required to be done by the said 46th and 47th sections of the said Act, before the first day of January, 1851, or the first day of January, 1852, respectively, and which shall not have been done before the said days respectively, may be lawfully done at any time within one year from the time prescribed for doing the same by the said sections, which, with regard to any such

Time for doing certain things required by Sect. 46 and 47 extended, &c.