

UPPER CANADA
ASSESSMENT BILL.

BILL.

An Act to establish a more equal and just system of Assessment in the several Townships, Villages, Towns and Cities in Upper Canada.

WHEREAS by an Act passed during the present Session, the several Acts regulating Assessments in Upper Canada, have been repealed, and it is expedient to provide a more equal and just system of Assessment for Municipal and Local objects and purposes in the several Townships, Villages, Towns and Cities in Upper Canada: Be it therefore enacted, &c.

Preamble.

and it is hereby enacted by the authority of the same, That all Acts, and all by-laws rules and regulations of any of the Cities, Towns, District Councils or other local authorities of Upper Canada imposing rates and assessments, or providing for the collection thereof, shall be and the same are hereby repealed, except in so far as the same or any of them repeal any former or other Acts, by-laws, rules or regulations, and except in so far as the same may affect any rates or taxes for the present year, or any rates or taxes which have accrued and are actually due, or any remedy for the enforcement or recovery of such rates or taxes not otherwise provided by this Act.

Acts and by-laws, &c. of municipal authorities in Upper Canada imposing assessment, repealed, with certain exceptions.

II. And be it enacted, That for all purposes for which local and direct taxes are or shall be levied by authority of law unless the same shall be otherwise specially provided for, all land and personal property in Upper Canada, whether owned by individuals or copartners or Corporations, shall be liable to taxation, subject to the exemptions hereinafter specified, and the occupant of any land belonging to Her Majesty shall be liable to taxation for the land so occupied,

All land and personal property except such as is specially excepted, to be liable to taxation, in U. C.