

5 8. All that part of section three of the Act passed in the twenty-fourth year of Her Majesty's reign, intituled, "An Act to amend the Assessment Act," after the words, "Municipal Council," in the fifth line, to the end of the section, is hereby repealed, and the following words shall be inserted instead thereof:—"At any time before the first day of May in the year next following that in which the assessment is made: Provided always, that this clause shall not affect any assessments made prior to the present year, 1863."

Section 3 of 24 Vict. cap. 38, repealed.
New Provision.

15 9. Unpatented land, vested in or held by Her Majesty, but which which has been or shall be sold, or agreed to be sold, to any person, or which has been or shall be located upon as a free grant, shall be held to have been liable to taxation since the first day of January, 1862, and shall be liable to taxation thenceforward, under the Act respecting the Assessment of Property in Upper Canada, in the same way as other land, whether any license of occupation, location ticket, certificate of sale, or receipt for money paid on such sale, has or has not been, or shall or shall not be issued, and (in the case of sale or agreement of sale) whether any payment has or has not been, or shall or shall not be made thereon, and whether any part of the purchase money is or is not over due and unpaid; but such taxation shall not in any way affect the rights of Her Majesty in such land.

In what cases unpatented lands shall be liable to taxes.

10. The one hundred and thirty-eighth section of the said Act respecting the assessment of property in Upper Canada shall apply to all sales and conveyances which may be hereafter made under the authority of the said Act.

Sect. 138 to apply to all sales under the said Act.

30 11. Section 108 of the said Act, chapter 55 of the Consolidated Statutes for Upper Canada shall be amended, by inserting after the word "granted," in the third line, the words "sold or agreed to be sold."

Sect. 108 amended.

35 12. Section 103 of the said Act, chapter 55 of the Consolidated Statutes for Upper Canada shall be amended, by substituting "May" for "March," in the third line.

Sect. 103 amended.

13. The second section of the Act 24 Victoria, chapter 38, is hereby repealed.

Repeal.

40 14. The Schedule or scale relating to personal property in section 33 of the said Act, chapter fifty-five of the Consolidated Statutes for Upper Canada, is hereby repealed, and the following substituted:—

New scale for assessment of personal property.

		\$100 or more, but under	\$200	
		200	do	400
		400	do	600
50		600	do	800
		800	do	1000
		1000	do	1500
		1500	do	2000
		2000	do	3000
55		3000	do	4000
		4000	do	6000
		6000	do	8000
		8000	do	10000
		10000	do	15000
55		15000	do	20000
		20000	do	30000
		30000	do	40000