

An Act to amend the Assessment Act of Upper Canada, so far as relates to the notice to be given of all unpaid taxes on lands.

WHEREAS great hardships have been caused by lands having been sold for unpaid taxes, while the owners of such lands were unaware that such taxes were in arrear, and it is desirable therefore that more ample means should be taken to notify the parties interested of the existence of such arrearages than the Law at present provides; Therefore, Her Majesty, by and with the advice and consent of the Legislative Council and Assembly of Canada, enacts as follows:—

Preamble.

1. The Treasurer of each County or Union of Counties in Upper Canada shall, before the first day of August in each year, notify the Clerk of each Municipality within the jurisdiction of the Council of such County or Union of Counties of the amount of taxes (other than the taxes of the current year,) assessed against the land, comprised within such municipality, and remaining unpaid on the thirty-first day of June, in the then current year, specifying the particular lands against which the said taxes have become chargeable, and the amounts thereof respectively; and the duty hereinabove imposed upon the Treasurer of any County or Union of Counties shall in any City in Upper Canada, be performed by the Chamberlain, and in any Town withdrawn from the jurisdiction of the Council of the County in which such Town is situate, by the Treasurer of such Town, and the notification hereinbefore required, shall be given by such Chamberlain or Treasurer, to the City or Town Clerk, as the case may be.

Notice of arrears remaining unpaid.

2. The Clerk of each City, Town, Village, or Township Municipality, as the case may be, shall, in making out the Collector's Roll, set down in an additional column, to be by him added to the Collector's Roll, and to be headed, "Taxes outstanding on 31st June last," opposite any lot or parcel of Lands, against which it shall appear by the notification in the preceding section mentioned, that any taxes remaining unpaid on the 31st day of June in the then current year, the amount of such Taxes so appearing due; and the Collector or Collectors shall act in respect of the same, in the manner provided by the ninety-fourth and ninety-fifth Sections of the Consolidated Assessment Act of Upper Canada, in respect to the taxes contained in the said Collector's Roll.

Special column for such taxes in collector's roll.