

- Vacant Lots in Towns, &c.** That every vacant Lot in a City, incorporated Town or Village, shall be assessed at its actual value, and six per cent. thereon shall be deemed its yearly value; and no lot having any building upon it shall be assessed at a less sum than if it were a vacant lot. 5
- Pensions.** That the word "office," in the fourth section of the said Act, does and shall include all pensions payable out of the public moneys of this Province.
- Income from Farms not assessable.** II. And be it declared and enacted, That the terms, "Income from any trade, calling, office, or profession," 10 in the Upper Canada Assessment Act of 1850, do not and shall not extend to or include the income of a farmer derived from his farm, or to the full or half pay of any one in any of Her Majesty's naval or military services, or to any pension, salary, or other gratuity or stipend de- 15 rived by any person from Her Majesty's Imperial Treasury, or elsewhere out of this Province; nor shall the other personal property of any such persons in such naval or military services, on full pay, or otherwise in actual then present service, be liable to be assessed; nor 20 shall such persons be liable to perform statute labor, or to commute for the same under the said Act.
- Proviso to Sect. 22, repealed in part.** III. And be it enacted, That so much of the first proviso to the twenty-second section of the said Act as refers to the Municipal Corporations of Cities, Towns, 25 and Villages, shall be, and the same is hereby repealed.
- Governor declared exempt.** IV. And be it declared and enacted, That the said Act does not and shall not apply to the Governor or Lieutenant Governor of this Province in any way, nor is he nor shall he be assessable under it; nor shall any other person 30 administering the government of the Province for the time being, be assessable for his official income as such Administrator.
- County Councils to examine the Assessment Rolls and equalize the valuations in the several Townships &c.** V. And be it enacted, That the Municipal Council of each County and Union of Counties, at a meeting to 35 be held by them for that purpose annually, on the first Monday in the month of _____ in each year, and to be continued by adjournment from time to time till such duty be completed, shall examine the assessment rolls of the different Townships, Villages, and Wards of Towns 40 divided into Wards, in the County or Union of Counties, for the purpose of ascertaining whether the valuations made by the Assessors in one such Township, Village, or Urban Ward, bears a just relation to the valuations so made in all such Townships, Villages, and Urban Wards 45 in each County or Union of Counties. And it shall be lawful for such Municipal Council to increase or decrease the aggregate valuations of real and personal estates and property, in any such Township, Village, or Urban