

An Act to amend the Assessment Act of Upper Canada in respect to arrears of taxes due on non-resident lands, and for other purposes respecting assessments.

FOR the greater protection of persons owning non-resident lands in Upper Canada, and also for the more sure collection of the taxes therefor, and for assuring the titles to lands sold by Sheriffs for arrears of taxes. Her Majesty by and with the advice and consent of the Legislative Council and Assembly of Canada enacts as follows:—

1. The Treasurer of every County in Upper Canada shall furnish to the Clerk of each Municipality in the County, a list of all the lands in his Municipality in respect of which any taxes shall have been in arrear for five years preceding the first day of January in any year, and the said list shall be so furnished during the month of January in every year, and shall be headed in the words following:—“List of lands liable to be sold for arrears of taxes in the year 18” And for the purpose of this Act the taxes for the fifth year preceding, shall be deemed to have been due for five years, although the same may not have been placed upon a collection Roll until some month in the year later than the month of January. And for furnishing such lists the said County Treasurer may charge and shall be allowed in his accounts against the County the sum of *four dollars* for each list.

Treasurer of County to furnish list of taxes in arrear for five years to clerks of Municipalities.

2. The clerk of every Municipality in the County is hereby required to keep the said list so furnished by the County Treasurer on file in his office, subject to the inspection of any person requiring to see the same, and he shall also forward to the Post Master of each Post Office within the limits of his Municipality, a copy of the said list on or before the first day of March in each year;—And every Post-master shall certify in writing to the said clerk, his receipt of such copy, and shall place the same up in some conspicuous place in his Post office, and keep it so placed up for the remainder of the then current year, and shall afterwards keep the said copy on file amongst the papers in his office, and in the absence of any evidence to the contrary, the said certificate of the said Postmaster shall be deemed to be sufficient evidence that the copy furnished to him by the said clerk was a true copy of the said list, furnished by the County Treasurer to the clerk of the Municipality. And for the furnishing the several copies to the said Postmasters, and for furnishing a return to the County Treasurer as provided in the next following section of this Act, the said clerk shall be paid by the Municipality the sum of *one dollar* for each such copy and return.

The Town and Township clerks to send copies of lists to Postmasters.

Lists to be posted up.

3. The clerk of each Municipality shall after the Assessment Roll for the current year shall have been returned to him by the Assessors, examine the Roll, and ascertain whether any lot embraced in the said list last received by him from the County Treasurer is entered upon the Roll of the year as then occupied. And the said clerk shall, on or before the fifteenth day of May in each year furnish to the County Treasurer a list of the several lands which shall appear on the resident Roll to have become occupied, and the said County Treasurer shall on or before the first day

Clerks to ascertain lands occupied from assessment rolls, and make returns to County Treasurer.