

county or union of counties in which the said township may lie, as to the due and correct taking of the votes for the said Electoral Division.

9. The Township Clerk or person so appointed, or chairman so chosen as aforesaid, shall add up the number of votes set down for each candidate in the respective poll-books, and ascertain the aggregate number of votes, and shall at the Township Hall or such other place at which the nomination was held, at noon of the day following the return of the poll-books, publicly declare the same, beginning with the candidate having the greatest number, and so on with the others, and shall thereupon publicly declare elected the five candidates respectively standing the highest on the poll.

10. In case two or more candidates have an equal number of votes, the said clerk, whether otherwise qualified or not, shall give a vote for one or more of such candidates so as to decide the election; and except in such case, no Township Clerk shall vote at any such election.

11. This Act shall be taken and read as part of the Act entitled *An Act respecting the Municipal Institutions of Upper Canada.*

#### CAP. XIX.

An Act to amend the Consolidated Assessment Act of Upper Canada, in respect to Arrears of Taxes due on non-resident Lands, and for other purposes respecting Assessments.

[Assented to 15th October, 1863.]

For the greater protection of persons owning non-resident lands in Upper Canada, and also for the more sure collection of the taxes thereon: 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 patented or described for patent 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 purposes 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.

2. The clerk of every municipality in each 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 deliver to the assessor or assessors of the municipality each year, as soon as such assessor or assessors are appointed, a copy of such list; and it shall be the duty of the assessor or assessors to ascertain if any of the lots or parcels of land contained in such list are occupied, and to notify such occupants and the owners thereof, if known, of the amount of taxes due on each such lot, and enter in a column (reserved for the purpose) the words "occupied, and parties notified," or "not occupied, and parties notified," as the case may be; all such lists shall be signed by the assessor or assessors, and returned to the clerk with the assessment roll, and the clerk shall file the same in his office for public use; and every such list, or copy thereof, certified by the clerk, shall be received in any court as evidence in any case arising concerning the assessment of such lands; and the duties hereinbefore imposed upon the treasurer of any county or union of counties, and the clerk and assessor or assessors of any municipality, or counties, shall be performed by the chamberlain or treasurer, and the clerks and assessors of cities and towns withdrawn from the jurisdiction of the council of the county in which such cities and towns are situate.

All assessors shall attach to each such list a certificate signed by them, and verified by oath or affirmation, in the form following:

"I do certify that I have examined all the lots in this list named, and that I have entered the names of all occupants thereon, as well as the names of the owners thereof, when known, and that all the entries relative to each lot are true and correct, to the best of my knowledge and belief."

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 of July in the then current year, return to the clerk of each municipality an account of all arrears of tax due in respect of such occupied lands; and the clerk of each municipality shall, in making out the collector's roll of the year, add and include such arrears of taxes to the taxes assessed against such occupied lands for the then current year, and such arrears shall be collected by the collectors of the municipalities in the same manner and subject to the same conditions as all other taxes entered upon the collector's roll.

4. The treasurer and sheriff of every county shall not be required to inquire before sale of lands for taxes whether there is any distress upon the land, nor shall they be bound to inquire into or form any opinion of the value of the land; and if any taxes in respect to any lands sold by the sheriff after the passing of this Act, shall have been in arrears for five years, as in the first section of this Act mentioned, preceding the first day of January in the year in which the sheriff shall sell the said land, and the same shall not be redeemed in one year after the said sale, such sale and the sheriff's deed to the purchaser of any such lands (provided the said sale shall be openly and fairly conducted) shall be final and binding upon the former owners of the said lands, and upon all persons claiming by, through or under them.

5. The said treasurer of the county shall not issue his warrant to the sheriff for the sale of any lands which have not been included in the list furnished by him to the clerks of the several municipalities, in the month of January of the year in which he shall issue his warrant, nor of any of the lands which have been returned to him as being occupied under the provisions of the third section of this Act.

6. If the clerk of any such municipality shall neglect to preserve the said list furnished to him by the county treasurer for the year in which the same shall be furnished, or to furnish such lists as aforesaid to the assessor or assessors, or shall neglect to return to the county treasurer a correct list of the lands which have come to be occupied, as directed in the third section of this Act, or if any assessor or assessors shall neglect to examine such lands as are entered on each such list, and make return in manner hereinbefore directed, every person making such default shall, on summary conviction thereof before any two justices of the peace having jurisdiction in the county of which the municipality shall form a part, be liable to the penalties imposed by sections one hundred and seventy-one and one hundred and seventy-three of the act relating to the assessment of property in Upper Canada, chapter fifty-five of the Consolidated Statutes for Upper Canada, to be recovered by distress and sale of any goods and chattels of the party making default.

7. That part of section ninety-eight of the said Act, commencing with the words, in the fifth line, "or in case of" to the end of the section, is hereby repealed.

8. All that part of section three of the Act passed in the twenty-fourth year of Her Majesty's re. ., 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, it shall be lawful for such council to try such complaint and decide upon the same; provided always, that this clause shall not affect any assessments made prior to the present year one thousand eight hundred and sixty-three.

9. Unpatented land, vested in or held by Her Majesty, which shall hereafter be sold or agreed to be sold to any person, or which shall be located as a free grant, shall be liable to taxation from the date of such sale or grant, and any such land which has been already sold or agreed to be sold to any person, or has been locp-