

An Act to amend the Act respecting the assessment of property in Upper Canada.

HER Majesty, by and with the advice and consent of the Legislative Council and Assembly of Canada, enacts as follows : Preamble.

1. Unpatented land, vested in or held by Her Majesty, but 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 now last, 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 overdue and unpaid ; but such taxation shall not in any way affect the rights of Her Majesty in respect of such land. Unpatented lands located declared liable to taxation.
Saving rights of the Crown.

2. The one hundred and thirty-eighth section of the 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 of cap. 55, Con. Stat. U. C. to apply.

3. This Act shall apply to Upper Canada only.

Act limited to U. C.