

An Act to amend the Municipal Law of Lower
Canada, by restricting municipal taxation upon Real
Estate to five per cent. on the value, in any one year.

WHEREAS, when the Municipal Law was introduced into Lower Preamble.
Canada the intention was not to expose individuals to excessive
and ruinous taxation at the caprice of any Municipal authority, but to
levy equally upon all the inhabitants their proportionate rate of taxes
5 to defray the expenses of the Municipality within which they reside :
Therefore Her Majesty, &c., enacts as follows :

I. From and after the passing of this Act, no person shall be called Taxation
limited.
upon or obliged to pay, as taxes, in any one year, more than five per
cent. on the ascertained value of his property liable to taxation in the
10 Municipality within which he is taxable and such five per cent. shall
include all sums for which such person shall be made liable for the
making or repairing of roads, and which if not paid may, under the
said Act, be collected as taxes.

II. Such value in case of dispute shall be decided by *experts*, to be Value how
fixed.
15 chosen according to usage.