

An Act to provide for the more speedy collection of Non-Resident Taxes and to protect innocent purchasers of Real Property in arrears for Taxes.

WHEREAS, in and by the Act respecting the assessment of proper-
ties in Upper Canada, it is provided that no land shall be sold for
taxes unless some portion thereof has been due for five years, or such
longer period, and of such amount as a By-law of the proper Municipal
5 Council provides, and it frequently happens that great injustice arises
from the sale or mortgage of non-resident lands, having large arrears
of taxes accrued upon them, to strangers ignorant of the fact, who pay
the purchase or mortgage money, and are afterwards compelled to pay
such taxes, for the recovery of which, from the purchaser, they have no
10 available recourse; Therefore, Her Majesty, by and with the advice
and consent of the Legislative Council and Assembly of Canada, enacts
as follows:

1. No Registrar in Upper Canada shall register any deed of sale,
mortgage, assignment, or other instrument conveying or charging any
15 land, unless there be attached to such instrument a certificate of the
Treasurer of the county or city in which such land is situate, that no
arrears of taxes are due on such land, or a certificate that such land is
not non-resident land; and such Treasurer is hereby required to give
such certificate on payment or tender of a fee of
20 to which he shall be entitled for the same.

Deeds not to
be registered
without certi-
ficate of Treas-
urer as to
taxes.

2. Neither the Commissioner of Crown Lands nor any agent under
him shall accept or treat as valid any assignment of any unpatented
land of the Crown, unless to such assignment there be attached a cer-
tificate of the proper Treasurer to the effect mentioned in the next
25 preceding section.

As to assign-
ments of un-
patented
lands.

3. Any Registrar who shall register any instrument mentioned in
the first section without the certificate thereby required, shall incur a
penalty of _____ dollars for each such offence; and any person
who shall sell, assign, mortgage or charge any non-resident land in
30 Upper Canada, and receive any part of the purchase money or consid-
eration for so doing, without producing and delivering to the purchaser,
assignee or incumbrancer, the certificate required by the first section,
shall by so doing forfeit to such purchaser, assignee or mortgagee, and
to be recovered as a debt due to him, three times the sum so received.

Penalty for
contraven-
tion of this
Act.