

two stories in height and not more than two fire-places, sixty pounds, every additional fire-place ten pounds; every grist mill wrought by water with one pair of stones, one hundred and fifty pounds, every additional pair, fifty pounds; every saw mill, one hundred pounds; every merchant's shop, two hundred pounds; every storehouse owned and occupied for forwarding goods, wares or merchandise for hire or gain, two hundred pounds; every storehouse kept for the purpose of covering wares for hire or gain, one hundred and ninety-nine pounds; every horse of the age of three years and upwards, eight pounds; oxen of the age of four years and upwards per head, four pounds; milch cows per head, three pounds; horned cattle from the age of two years to four years, twenty shillings; every close carriage with four wheels kept for pleasure, one hundred pounds; every phaeton or other open carriage with four wheels kept for pleasure only, twenty-five pounds; every cariole, gig, or other carriage with two wheels, kept for pleasure only twenty pounds; every wagon kept for pleasure, fifteen pounds." Although this sounds very archaic, the Act from which we quote was passed in the year 1819—in the fourth session of the seventh Upper Canada Parliament. The Act passed in the second session and that by which it was repealed appear in the statute book only by their titles.

The fourth section provided that "all lands shall be considered as rateable property which are holden in fee simple or promise of fee simple or by lease," and the fifth section provided that any piece of land in any of the towns named on which a building was erected should be considered a town lot.

The Justices in session were authorized and required "after having ascertained the sum of money required to be raised for defraying the public expenses of the district to divide and apportion the same so that every person shall be assessed in just proportion to the list of his, her, or their rateable property," "provided always that the sum levied should in no one year exceed one penny in the pound on the valuation at which each species of the property before mentioned was rated and assessed." The collectors—elected at the township meetings were required to collect the rates thus levied, and to pay over what they collected to the district treasurer. The assessors were paid four per cent. on the amount assessed and the collectors five per cent. on the amount collected. The justices in Quarter Sessions were authorized to appoint a treasurer who should give such security as the justices may require. The Act provided when lands should become subject to assessment, and how payment could be enforced in all cases. Means of enforcing payment of the rates were provided, and it was enacted that when the rates and assessments of any lot of land were suffered to remain in arrears and unpaid for the space of three years, one-third should be added to the amount; if for the space of five years that the amount payable should be increased one-half, and if for a space of eight years or upwards, that the amount should be doubled. The Act 6 George IV. c. 7, provided that when the rates were eight years in arrears, part of the lands may be sold at public auction after due notice, and prescribed the manner in which the sale should be made and what fees may be charged. It also required owners of lands not surveyed by the Surveyor-General to make a return of those lands—under a penalty. An Act passed in 1828, evidently enacted in the interest of non-resident owners, provided that further time should be allowed to non-residents for the transmission of taxes, that if taxes then due on lands for over eight years were paid on or before July 1st, 1829, the increase on the amount originally assessed and levied should not exceed fifty per cent., and that if thereafter taxes were allowed to fall into arrears for any period not exceeding four years the increase should not exceed fifty per cent. It also provided

that owners of land might pay to the treasurer of the district in which they resided the taxes due on lands in other districts, and required the treasurer to whom such payment was made to forward the amount to the treasurer of the district in which the lands were situate. The same Act prescribed a somewhat elaborate form to be used by the assessors. The clerk of the Peace was required to send to the Lieut.-Governor an aggregate account of the assessment to be laid before the Legislative Council and House of Assembly.

The revenue raised by assessment must have been very small for several years, yet it was the only revenue available for what may be called municipal purposes. The chief means of constructing roads and bridges was "Statute Labor," and this, as might have been expected, proved insufficient. In the second session of the Legislature "an Act to regulate the laying out, amending and keeping in repair the public highways and roads within the province" was passed. This and an Act "to alter the method of performing statute labor," were repealed by the Act 50 Geo. III. c. 1, which prescribed the number of days that each person should work on the highways, the hours of working, the manner of working, the penalties incurred should any persons refuse to do this work when called upon by the overseers, the manner in which those penalties should be recovered, and the amount to be paid in commutation by those who preferred to make a money payment. The sections prescribing the amount of work to be done were repealed by subsequent Acts. One of these provided that "every male inhabitant from the age of twenty-one years to fifty, not rated on the assessment for any town, township, or place within the province, should be compelled to work on the highways three days in every year, within the township or place he may reside in." And then another provided that "every person included or inserted in or upon the assessment roll of any township, reputed township or place, shall in proportion to the estimate of his real and personal property stated on the said roll be held liable to work on the highways and roads in each and every year as follows: that is to say, if his property be not rated more than twenty-five pounds, then his proportion of statute labor on the highways shall be two days; if at more than twenty-five and not more than fifty, three days; if at more than fifty pounds and not more than seventy-five pounds, four days; if at more than seventy-five pounds and not more than one hundred pounds, five days; if at more than one hundred and not more than one hundred and fifty pounds, six days;" and so on. When a man's property was assessed at more than £400 and not more than five hundred pounds he was required to do twelve days' work; for every £100 above that sum until the valuation reached £1,000, he was required to do one day's work additional; for every £200 additional value above £1,000 up to £2,000, one day's work additional; for every £300 above that and up to £3,500, one day's work additional; and for every £500 above that amount one day's work additional. At first the injustice of this was not felt, as years must have elapsed before any property was assessed at more than a few hundred pounds, but afterwards it was found to be a serious grievance that as a man's ability to contribute to the cost of making and repairing the highways increased, and the benefits to be derived from them were greater his liability to the cost decreased. The Act 59 Geo. III. c. 8, sec. 3, provided that lands subject to be rated, but which by reason of their remaining unoccupied or for other cause were not included in the assessment roll, should be rated at one-eighth of a penny per acre. The Act 4 Geo. IV. cap. 10, virtually authorized the persons liable to this tax to expend it where they pleased, as the subsequent approval of the justices in session was easily obtained.

To be Continued.