

An Act to afford relief to the original Owners, and protection to the Purchasers of lands sold prematurely for taxes in Upper Canada, under a misinterpretation of the Consolidated Assessment Act.

WHEREAS, in certain counties in Upper Canada a belief has prevailed that lands could be lawfully sold for taxes whenever any portion of such taxes had been due for five years, the terms of the Act in that behalf being so indistinct that the true intent thereof was generally considered to be uncertain; and whereas sales of land for taxes have been made under this belief, and it is expedient to grant relief to the owners and protection to the purchasers thereof; Therefore, Her Majesty, by and with the advice and consent of the Legislative Council and Assembly of Canada, declares and enacts as follows:

- 10 **1.** The true intent of the law in that behalf is and has been,—that no land in Upper Canada can or could lawfully be sold for taxes unless a portion thereof has or shall have been due for five years, on the first day of January next before the issuing of the Treasurer's warrant for the sale thereof. For what time taxes must be due before lands can be sold.
- 15 **2.** Any person whose land has been sold for taxes under any Treasurer's warrant issued sooner than six years from the first day of January of the year in which some portion of such taxes became due on such land, may tender to the Treasurer of the County in which such lands lie, within one year after the passing of this Act, the amount of the taxes due thereon at time of the issuing of such warrant, with interest thereon at the rate of ten per centum per annum, from the said time until the time when the said tender is made, and all subsequent taxes paid thereon with interest from the time of payment thereof until the time when the tender is made, together with compensation of any improvements that may have been made upon such land by or under the purchaser thereof, or his assignee, or tenant; And the amount of such compensation, where the parties interested cannot agree upon the same, shall be assessed and finally determined upon by the Right of redemption to persons whose lands have been sold sooner.
- 20 Value of improvements to be estimated and paid.
- 25 ***Reeve, and the Assessor and Collector, or any two of them, of the** municipality in which such land is situate; and it shall be the duty of the said officers to inspect such improvements when notified and required in writing to do so by the original owner of such land, or some person on his or her behalf, or by the occupant or person claiming such compensation, and to make and forward their award under their hands and seals, or the hands and seals of two of them, to the County Treasurer, within * days from date of such notification, which award
- 35 may be in the following form:

"We, A. B., Reeve of the municipality of _____, in the County _____, and C. D., Assessor, and E. F., Collector (or as the case may be), both of the same place, hereby certify that we have this day _____, in the County _____, Certificate of valuation.

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