

An Act to amend the Assessment Act of Upper Canada, in respect to Arrears of Taxes due on non-resident Lands, and for other purposes respecting Assessments.

FOR the greater protection of persons owning non-resident Lands in Upper Canada, and also for the more sure collection of the taxes thereon, and for assuring the titles to lands sold by sheriffs for arrears of taxes, Her Majesty, by and with the advice and consent of the Legislative Council and Assembly of Canada, enacts as follows: Preamble.

1. The Treasurer of every county in Upper Canada shall furnish to the Clerk of each municipality in the county a list of all the lands in his municipality in respect of which any taxes shall have been in arrear for five years preceding the first day of January in any year, and the said list shall be so furnished during the month of January in every year, and shall be headed in the words following:—"List of Lands liable to be sold for arrears of taxes in the year 18—." And for the purposes of this Act, the taxes for the fifth year preceding shall be deemed to have been due for five years, although the same may not have been placed upon a collection roll until some month in the year later than the month of January. Treasurer of County to furnish list of taxes in arrear for five years to Clerks of Municipalities

2. The Clerk of every municipality in each County is hereby required to keep the said list so furnished by the County Treasurer, on file in his office, subject to the inspection of any person requiring to see the same; and he shall also deliver to the Assessor or Assessors of the municipality each year, as soon as such Assessor or Assessors are appointed, a copy of such list; and it shall be the duty of the Assessor or Assessors to ascertain if any of the lots or parcels of land contained in such list are occupied, and to notify such occupants of the amount of taxes due on each such lot, and enter in a column (reserved for the purpose) the words "occupied, and party notified," or "not occupied," as the case may be. All such lists shall be signed by the Assessor or Assessors, and returned to the Clerk with the assessment roll, and the Clerk shall file the same in his office for public use; and every such list, or copy thereof, certified by the Clerk, shall be received in any court as evidence in any case arising concerning the assessment of such lands; and the duties hereinbefore imposed upon the Treasurer of any county or union of counties, and the Clerk and Assessor or Assessors of any municipality or counties, shall be performed by the Chamberlain or Treasurer, and the Clerks and Assessors of cities and towns withdrawn from the jurisdiction of the council of the county in which such cities and towns are situate. Clerks of municipalities to send copies of lists to Assessors.

2. All Assessors shall attach to each such list a certificate signed by them, and verified by oath or affirmation, in the form following:—"I do certify that I have examined all the lots in the list named, and that I have entered the names of all occupants thereon, and that all the entries relative to each lot are true and correct, to the best of my knowledge and belief." Duty of Assessors.
Assessors certificate.