

Sect. 39 of c.
53, Con. Stat.
U. C. amended
as to paying up
shares in full.

As to borrow-
ing money.

Inconsistent
provisions
repealed.

7. The thirty-ninth section of chapter fifty-three, above mentioned, shall be amended by adding the following proviso thereto: "Provided always, that any share or shares may, at any time, be paid up in full and capitalized at once, as permanent stock, and any such share or shares heretofore paid in full, or in part, shall be as valid as if the same had been paid by periodical or other subscription; Provided, also, that no such Society hereafter to be established shall borrow money or receive deposits until not less than one hundred thousand dollars of stock shall have been subscribed, and not less than forty thousand dollars shall have been actually paid thereon."

8. All provisions of all former Acts which may be inconsistent with this Act shall be held and taken to be by this Act amended, so far as may be necessary to render them consistent with this Act.

C A P . X X X I X .

An Act to impose a tax on Dogs, and to provide for the better protection of Sheep in Upper Canada.

[Assented to 18th September, 1865.]

Preamble.

HER Majesty, by and with the advice and consent of the Legislative Council and Assembly of Canada, enacts as follows:

Taxes imposed
on dogs in U.
C.

1. There shall be levied annually in every Municipality in Upper Canada, upon the owner of each Dog therein, an annual tax of one dollar for such animal.

Assessors to
ascertain
owners of dogs
and amount of
taxes.

2. The assessors of every Municipality, at the time of making their Annual Assessments, shall ascertain the number of dogs liable to be taxed, and shall enter in lists to be made by them, the name of every person in their respective Municipalities then owning or keeping any dog subject to the above tax, the number of dogs kept by such person, and the whole amount of tax to be paid by him.

Owners to give
the required
information.

3. The owner or possessor of every dog liable to such tax, shall, when required by the assessor, deliver him a description, in writing, of every such dog owned or possessed by him, and for every neglect or refusal to do so, and for every false statement made in any description so furnished, such owner or possessor shall incur a penalty of five dollars, to be recovered by the clerk of the municipality before any court of competent jurisdiction.

Penalty for
default.

Assessors to
give lists to the
Collectors who

4. The Assessors of every Municipality shall, within the time required by law for the completion of their assessment rolls of real and personal property, make out a duplicate of the lists.