

Councils and
Judges re-
quired to act.

the complaint sustained, shewing that the lands have been assessed twenty-five per cent. higher than similar land belonging to residents, such Council or Judge shall order the taxes rated on such excess to be struck off; and in all such cases where the land has been sub-divided into park, village or town lots, the statute labour tax shall be charged 5 only upon the aggregate of the assessment, according to the provisions of the Assessment Act, and such Council shall at its next first meeting try such complaint; but no Roll shall be amended under this Act if it appear that a complaint was tried and decided before such Roll was finally revised and corrected under the provisions of the Assessment 10 Act; Provided always, that this clause shall not affect the right of appeal against the assessment made prior to the year one thousand eight hundred and sixty-three, at any time before the land against which such assessments have been made shall have been sold; Provided that if such lands should during such appeal be advertised for sale the 15 land shall be charged with all costs incurred.

COUNTY COUNCILS.

Section 70
amended.

17. Section seventy is hereby repealed, and the following substituted therefor:

Assessment
Roll to be ex-
amined annu-
ally by Muni-
cipal Council
of the County
for the pur-
pose of equal-
izing the
valuation in
the different
Municipali-
ties.

"The council of every county shall yearly, before imposing any 20 county rate, and not later than the first day of July, examine the assessment rolls of the different townships, towns and villages in the county, for the preceding financial year, for the purpose of ascertaining whether the valuation made by the assessors in each township, town or village, for the current year, bears a just relation to the valuation so 25 made in all such townships, towns and villages, and may for the purpose of county rates, increase or decrease the aggregate valuations of real and personal property in any township, town or village, adding or deducting so much per cent as may in their opinion be necessary to produce a just relation between all the valuations of real and 30 personal estate in the county, but they shall not reduce the aggregate valuation thereof for the whole county as made by the assessors." 16 V. c. 182, s. 32.

Section 73
repealed.

18. Section seventy-three of the said Act is hereby repealed.

STATUTE LABOUR.

35

Section 81
amended.

19. Section eighty-one is hereby repealed, and the following substituted therefor:

Persons not
otherwise
assessed in
Townships.

Every male inhabitant of a township, between the ages aforesaid, who is not otherwise assessed to any amount, and who is not exempt by the seventy-eighth section of this Act, or otherwise, shall be liable to two 40 days of statute labour on the roads and highways in the township, and no council shall have any power to reduce the statute labour required under this section.

Section 82
of the Assess-
ment Act re-
pealed and
another sub-
stituted

20. Section eighty-two is hereby repealed, and the following section substituted therefor:

"Every person assessed upon the Assessment Roll of a township, shall, if his property is assessed

45