

An Act to legalize Sheriffs Sales of unpatented lands in Upper Canada.

WHEREAS doubts have existed as to the legality of sales for taxes under the Assessment Act of Upper Canada, of lands for which no patent has issued, but which have been sold by the Crown : And whereas such doubts have caused great inconvenience and distress to many municipalities : and whereas it is desirable to remove all such doubts, and to provide for all difficulties which have arisen from a peculiar interpretation of the law ; 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. Any public land, the title to which is vested in Her Majesty, but which has been sold to any person, or which any person has received, or been located upon as a free grant, was never intended to be, and is not exempt from taxation under "The Assessment Act," Chapter 55 of the Consolidated Statutes for Upper Canada ; and all such lands are hereby declared, to be liable to taxation under the said Act, whether any license of occupation, location ticket, certificate of sale, or receipt for money paid on such sale, has, or has not been issued, and (in the case of sale or agreement for sale) whether any payment has or has not been made thereon, and whether any part of the purchase money is, or is not overdue and unpaid ; but such taxation shall not in any way affect the rights of Her Majesty in respect of such lands.

Preamble:
Non-patented land sold or agreed to be sold, subject to taxation.

25 2. The one hundred and thirty-eighth section of "The Assessment Act" shall apply to all sales and conveyances of lands which have been made by the Sheriff for taxes, since the 31st day of December, 1850, under the authority of any Act or law for regulating the assessment of property in Upper Canada, in force at any time since the said period, as well as to all such sales and conveyances which may be hereafter made.

Certain section of assessment Act to apply.

30 3. All sales and conveyances of lands by the Sheriff for taxes, made since the said 31st December, 1850, but prior to the 23rd day of April, 1860, (the day on which the Act 23 Victoria, cap. 2, respecting the sale and management of the public lands, came into force) shall be held to have been so made subject to the provisions hereinafter contained.

Sales by Sheriff during a certain period subject to provisions of this Act.

40 4. The Treasurer of every County in Upper Canada shall, within three months after the passing of this Act prepare a list of all unpatented lands which have been sold for taxes, and cause the same to be advertised in some newspaper published within the County—or if no newspaper is published in the County, in some newspaper in the adjoining County—and in the *Canada Gazette* for at least one month, such list to show the date of sale, the amounts for which the said lands or any por-

County Treasurer to advertise lists of unpatented lands sold.