

127.

BILL.

An Act to enable Collectors of Local Taxes in Upper Canada, for the several years between 1836 and 1848, (both inclusive,) to recover Taxes accrued in such years respectively, and remaining due.

WHEREAS there are considerable amounts of Local Taxes, Rates, and Assessments accrued in Upper Canada, between the years 1836 and 1848, both inclusive, still remaining due and unpaid; And whereas, difficulties have arisen and doubts exist as to whether the several Collectors appointed for such years respectively, can now legally enforce payment of such arrears, and it is but fair and just that the parties assessed and in arrear should be required to pay the taxes due by them: Be it therefore declared and enacted, &c.

That it is and shall be lawful for any person who was a Collector of Local Taxes in Upper Canada, for any year between the years 1836 and 1848, (both years inclusive,) to demand, collect, levy, sue for, recover and receive, in the same way and by such means as any Collector may then lawfully use for collecting, levying, and recovering Local Taxes in Upper Canada, all such arrears of Taxes, Rates and Assessments, as became due in the years and in the town, township or place in and for which he was such Collector, and now remain due and unpaid; any law or usage to the contrary notwithstanding.

Persons having been Collectors between 1836 and 1848, may collect Taxes accrued while they were in office, and still due.

II. Provided always, and be it enacted, That such Collectors as aforesaid, shall pay over the sums by them collected as aforesaid, to the Treasurer or other officer entitled to demand and receive the same, first deducting their lawful charges and allowances; and in default thereof shall be subject to such penalties or legal proceedings as are provided by the laws of Upper Canada with regard to Collectors failing to account for or pay over taxes due in the localities for which they are appointed.

Taxes so collected to be paid over to the proper Treasurer.