**[1861.** 

## BILL.

An Act to amend the Assessment Laws of Upper Canada.

WHEREAS, it is expedient to amend chapter fifty-five of the Con- Preamble. solidated Statutes for Upper Canada respecting the assessment of property, with a view to exempt parsonage houses, manses, and other, the residences of clergymen and ministers of religion from taxa-5 tion for Municipal purposes, and also to exempt clergymen and ministers of religion from the performance of statute labour or the liability to commute therefrom: Therefore, Her Majesty, &c., enacts as follows:

I. The third sub-section of section nine of chapter fifty-five, of the Sub sec. 3 of 10 Consolidated Statutes for Upper Canada, is hereby repealed, and the Sec. 9.c. 55, Con. Stat. U. following substituted:-

C. repealed

3. "Every place of worship, church-yard or burying-ground, and every New sub secparsonage-house, or other the fixed residence of the Clergyman or thereof. Minister of Religion doing the regular duty at such place of worship, 15 and in case such parsonage-house or residence is situate within the limits of any city, town, or village, the land attached to it to the extent of one-half acre, and if without the limits of any city, town or village, the land attached to it to the extent of ten acres."

II. The seventy-eighth section of the said chapter is hereby amended by Sect. 78 20 adding after the words "service," in the second line thereof, the words "or any minister of religion."