

An Act to amend the Assessment Law of Upper Canada, as regards the sale of land for arrears of taxes.

WHEREAS great inconvenience has arisen, and much hardship has been brought upon individuals, from the present unsatisfactory mode of advertising for sale land in arrear for taxes; And whereas doubts exist as to the validity of Sheriff's Deeds of land sold for arrears of taxes: And whereas it is desirable to remove these causes of inconvenience and hardship, and all doubts as to the validity of Sheriff's Deeds; Therefore, Her Majesty, &c., declares and enacts as follows:—

Preamble.

I. Section 124, cap. 55 of the Consolidated Statutes for Upper Canada, being an Act intituled "An Act respecting the Assessment of property in Upper Canada," is hereby repealed, and the following section substituted:

Sec. 124. of Con. Stat. U. C., c. 55, repealed.

15 "Whenever a portion of the taxes on any land has been due for five years, or for such longer period and of such amount as a By-Law of the Council prescribes, the Treasurer of the County shall send a list of such lands to the Clerk of the Township or other Municipality in which such land is situated, and it shall be the duty of the Council of such Municipality to notify the owners of such lands of the said arrearages, by placing the list in the hands of the Collector, who shall personally serve any Resident Owner with a notice in the form A. annexed to this Act, or leave the same at his usual place of abode; and in the case of Non-resident Owners, he shall, if their address is known, mail the notice to them; and at the expiry of three months from the date of the delivery of the lists to the Clerks of Municipalities, if the said arrears have not been paid, then the County Treasurer shall issue a warrant under his hand and seal, directed to the Sheriff of the County, commanding him to levy upon the lands for the arrears due thereon, with costs."

Proceedings when taxes are in arrear for a certain time and to a certain amount.

30 II. Clerks of Municipalities within the County in which such lands are advertised for sale, shall make a Return to the Sheriff of the County in the form B. annexed to this Act, within six calendar months after every sale of land for arrears of taxes, shewing the date when and the manner in which the owners of lands have been notified, according to the next preceding section of this Act; and such Return shall be sworn to by the Collector before the Mayor, Reeve, or other Justice of the Peace.

Clerks of Municipalities to make a Return to the Sheriff of lands sold for Taxes.

35 III. After being granted a Sheriff's Deed no action at law can be brought on any pretext whatever against the purchaser of tax lands for the recovery or restoration of the same to any previous owner, or for the recovery of damages of any kind or amount; but aggrieved parties may sue for damages in any Court of Law, any Municipal or other officer who shall have neglected the duties imposed on him under this or any other Act.

No recovery of lands sold for Taxes, but recourse against municipal officer not complying with this act.

Objectious

Clause III. is the object of the Bill. - It seeks to make a Sheriff's Deed good in all cases, whether a legal sale or not; & to leave corrupt magistrates to sue the Municipal officers.