

An Act to amend and consolidate the Assessment Laws of Upper Canada.

(see also page 378)

WHEREAS it is expedient to amend the Assessment Laws now in force in Upper Canada, and to provide in one Act for the just and equal assessment of property and the levying and collecting of Municipal rates in the several Townships, Villages, Towns, Cities and Counties in Upper Canada; Be it therefore enacted, &c.,

Preamble.

That the Act passed in the Session held in the 13th and 14th years of Her Majesty's Reign, chapter 67, and intituled, "*An Act to establish a more equal and just system of Assessment in the several Townships, Villages, Towns and Cities in Upper Canada,*" and the Act passed in the Session held in the 14th and 15th years of Her Majesty's Reign, chapter 110, and intituled, "*An Act to explain and amend the Assessment Law of Upper Canada,*" be and the same are hereby repealed, except in so far as the same may affect any rates or taxes of the present year, or any rates or taxes which have accrued and are actually due, or any remedy for the enforcement or recovery of such rates or taxes not otherwise provided for by this Act: Provided always, that all taxes of the present year, and all arrears of other taxes, remaining due after this Act shall into force, shall be collected and recovered according to the provisions of this Act.

Acts 13 and 14 V., c. 67, and 14 and 15 V., c. 110, repealed.

Proviso as to arrears.

PROPERTY LIABLE TO TAXATION.

II. And be it enacted, That all land and personal property in Upper Canada shall be liable to taxation, subject to the exemptions hereinafter specified; and the occupant of any land belonging to Her Majesty, shall be liable to taxation for the land so occupied, but such land shall not be chargeable for the same.

What property shall be liable to taxation.

III. And be it enacted, That the term "Land" as used in this Act, shall be held to include the land itself, and all buildings or other things erected upon or affixed to the same, and all machinery or other things so fixed to any building as to form in law part of the reality, and all trees or underwood growing upon the land, and all mines, minerals, quarries and fossils in and under the same, except mines belonging to Her Majesty Her Heirs or Successors, and the terms "real estates" and "real property," whenever they occur in this Act, shall be construed as having the same meaning as the term, "land" thus defined; And the terms "personal estate" and "personal property," whenever they occur in this Act, shall be construed to include all goods and chattels not hereinafter exempted, and all property except land, as above defined, and the term, "property" shall include both real property and personal property as above defined.

Meaning of the terms "lands," "real estates," "real property," "personal estates," "personal property," and "personal estate."