

purpose of covering mares for hire or gain, one hundred and ninety-nine pounds. Provided also, that if any person shall bring into any Township in this Province, any horse, as aforesaid, after the Assessment Roll shall have been made up for such Township, it shall and may be lawful for the Collector of such Township, and he is hereby required to demand and receive of any such person, the rate for such horse, as aforesaid, unless the owner can satisfy such Collector that the rate for such horse has been returned or paid for that year, and in case of a refusal of payment, to proceed to the recovery of such rate by distress and sale of such horse, as aforesaid; every horse of the age of three years and upwards, eight pounds; oxen, of the age of four years and upwards, per head, four pounds; milch cows, per head, three pounds; horned cattle, from the age of two years to four years, per head, twenty shillings; every close carriage with four wheels, kept for pleasure, one hundred pounds; every phaeton or other open carriage with four wheels, kept for pleasure only, twenty-five pounds; every curricule, gig, or other carriage, with two wheels, kept for pleasure only, twenty pounds; every waggon kept for pleasure, fifteen pounds. Provided always, that every stove erected and used in a room where there shall be no fire place, be deemed and considered as a fire place; Provided also, that nothing herein contained shall extend or be construed to extend, to any property, goods, or effects, matters or things herein mentioned or enumerated, which shall belong to or be in the actual possession or occupation of His Majesty, His Heirs or Successors, except the Crown and Clergy Reserves actually leased to individuals, which shall be liable to the same Rates and Assessments as other lands herein before mentioned.

III. And be it further enacted by the authority aforesaid, That the persons nominated and chosen Assessors in each and every Parish, Township, reputed Township, or place, shall, during the continuance of this Act, have power and authority, and they are hereby authorised, empowered, and required to demand and receive of and from each and every ratable inhabitant resident within the Parish, Township or place, for which they shall be so nominated and chosen, a list of all the ratable personal property in his, her, or their possession, in the Province, and of all the Lands or other real estate in his, her, or their possession within the said Parish, Township or place, specifying the number of the Lot or Lots, and the Concession or Concessions, in which the same is or are situated, or otherwise particularly describing the same, and also the number of acres cultivated or uncultivated in each lot or parcel of land, which list shall be taken annually during the continuance of this Act, between the first Monday in February, and the sitting of the Quarter Sessions of the Peace, then next ensuing, and the said Assessor shall make a return of all the ratable inhabitants, with a true list of all their ratable property, specifying the particulars above mentioned, and shall in like manner, insert their own ratable property therein, at the foot of which they shall subscribe their names, and after putting a copy thereof in some public and conspicuous place in the Township in which the same shall be made, shall return the same to the Clerk of the Peace to be laid before the Court of Quarter Sessions.

IV. And be it further enacted by the authority aforesaid, That all lands shall be considered as ratable property which are holden in fee simple, or promise of a fee simple by Land Board certificate, Order of Council, or Certificate of any Governor of Canada or by Lease.

V. And be it further enacted by the authority aforesaid, That each lot, piece, or parcel of land in any of the before recited Towns, other or less than a Town Lot on the original plan of such Town, held by Lease or otherwise, on which a building shall be erected, shall be likewise taken and considered to be a Town Lot.

VI. And be it further enacted by the authority aforesaid, That it shall and may be lawful for such Assessors, yearly and every year, during the continuance of this Act, to demand and receive of and from the Treasurer of the District, a sum of money, not exceeding four pounds for every hundred pounds, contributed and raised in and by their respective Townships, reputed Townships or places for the year they shall serve that office, and so in proportion for any greater or less sum and sums, and the Treasurer of each and every district, is hereby authorised and required to pay such Assessor as aforesaid.

VII. And be it further enacted by the authority aforesaid, That the several Courts of Quarter Sessions, are hereby authorised, empowered and required, after having ascertained the sum of money required to be raised for defraying the public expenses of the District, to divide and apportion the same upon each and every person in the said Rate Rolls named, and liable to pay Rates as aforesaid, so that every person shall be Assessed in just proportion to the list of his, her, or their ratable property, real and personal, according to the Rates herein before specified, and having ascertained the quota, dividend, or sum of money for which each and every person shall be so Assessed for the current year, they shall direct the Clerk of the Peace to transmit forthwith a certified copy of such Assessment Roll, so rated and ascertained as aforesaid, to each and every Collector within the District, and the said Clerk of the Peace, shall be entitled to ask, and the Treasurer is hereby required to pay him the sum of thirty shillings on each Assessment Roll, so by the said Clerk apportioned and transmitted as aforesaid, and such copy certified by the Clerk of the Peace as aforesaid, shall be to each, and every Collector, sufficient authority for collecting the proportions or dividends within their respective Townships, reputed Townships or places, Provided always, that the sum levied shall in no one year, exceed one penny in the pound on the sum herein specified on the valuation at which each species of the property before mentioned, shall be Rated and Assessed.

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Stoves.

Exceptions of property of the King

Lists to be taken by Assessors.

Particular specification of land.

What lands subject to rates.

Town Lots divided.

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Assessments to be imposed and apportioned by Quarter Sessions.

Assessment Rolls.

Clerk of the Peace.

Limitation of Assessment to one penny in the pound.