

Proviso. long as the same did not in the whole exceed one penny halfpenny currency, per acre, in any one year : Provided always, that no increase or accumulation of such rates, intended to be imposed or charged by any such By-law, in consequence of the non-payment of such rates, shall be held to be valid or chargeable on the said lands : Provided also, that if 5 any such By-law or By-laws shall have taxed the lands in any District, by the acre unequally, so that a different tax was intended to be levied in different Townships or localities, or a different tax upon unoccupied land, from that at which land was rated on the Assessment rolls, the whole of the land in such late District, shall be held chargeable only 10 with the lowest tax per acre, at which any of the land was so intended to be rated.

Provision as to the tax of $\frac{1}{8}$ of a penny per acre. III. And be it enacted and declared, That if the By-laws of any of the late District Councils shall have taxed or rated land by the acre, the tax of one- 15 eighth of a penny per acre, charged on unoccupied land, in lieu of Statute labour, by the Act of Upper Canada, 59 Geo. III., cap. 8, shall be held to have merged in the tax imposed by such By-laws, and the land shall not be held to be chargeable therewith ; but if the By-laws of any of the said District Councils, taxed or rated the lands not higher than two pence in 20 the pound on the assessed value thereof, then the unoccupied land shall be held also liable to the tax of one-eighth of a penny per acre, unless such By-laws expressly released it from such a charge.

Taxes paid not to be recoverable. IV. And be it enacted and declared, That any sum or sums of money which shall have been paid to the Collector of any Township, in satisfaction of the rates charged on the Assessment Roll, or to the Treasurer of 25 any District, or of any County since the abolition of Districts, in satisfaction of any tax upon land, shall not be recoverable, although such rate or tax may have exceeded that, which might legally have been chargeable, or may have been imposed by an informal By-law of the said District Councils ; and no surcharge or additional demand shall be 30 made, if the sums so received by such Collector or Treasurer fell short of what was legally chargeable. And all land, for or in respect of which any such rate or tax has been paid ; shall be released from any liability or charge, for the year or years, in respect of which such tax was paid ; but all lands liable to assessment, and upon which no payment has been 35 made in respect of the tax for any year, shall be held chargeable with such a tax for that year, as is hereinbefore declared to be chargeable upon it, notwithstanding any informality in the By-laws by which such tax was intended to be imposed.

Repeal of By-laws not to be held to have extinguished arrears. Proviso. V. And be it enacted and declared, That the subsequent repeal of any 40 By-law of any District Council shall not be held to have extinguished the arrears of the taxes imposed or intended to be imposed by such By-law, and which were due for the years previous to the repeal of the By-law. Provided always, that nothing herein contained shall be construed to continue the tax for the year in which such By-law was repealed, and 45 another By-law passed in place thereof ; but in all such cases the tax or arrear of tax shall for that year be taken to be that imposed by the repealing By-law.

Treasurer of every County to make out a certain list of VI. And be it enacted ; That within months after the passing of this Act, it shall be the duty of the Treasurer of every County in Upper 50 Canada, and he is hereby required, to make out a list of every Lot or