

[Act passed by the Legislature of Upper Canada, 12th July, 1819.]

ANNO QUINQUAGESIMO NONO

GEORGI II. REGIS.

CAP. VII.

An Act to repeal the several Laws now in force, relative to levying and collecting Rates and Assessment in this Province, and further to provide for the more equal and general Assessments of Lands and other ratable property throughout this Province.

Proamble.

51st Geo. 3. c. 8. and
55th. c. 5. repealed.

WHEREAS it is expedient to make provision for the more equal and general Assessment of Lands and other ratable property throughout this Province, be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Assembly of the Province of Upper Canada, constituted and assembled, by virtue of, and under the authority of an Act passed in the Parliament of Great Britain, entitled "An Act to repeal certain parts of an Act passed in the fourteenth year of His Majesty's Reign, intituled 'An Act for making more effectual provision for the Government of the Province of Quebec, in North America, and to make further provision for the Government of the said Province,'" and by the authority of the same, that from and after the first Monday in January, which will be in the year of our Lord, one thousand eight hundred and twenty, the several Acts now in force in the Province relative to Rates and Assessments; that is to say, an Act passed in the fifty-first year of the Reign of His present Majesty, entitled, "An Act to repeal an Act passed in the forty-seventh year of His Majesty's Reign, entitled 'An Act to repeal the several Acts now in force in this Province, relative to Rates and Assessments, and also, to particularise the property, real and personal, which, during the continuance thereof, shall be subject to Rates and Assessments, and fixing the several valuations at which each and every particular of such property shall be rated and assessed, and to make further provision for the same,'" and also, a certain other Act passed in the fifty-fifth year of His present Majesty's Reign, entitled 'An Act to continue and amend an Act passed in the fifty-first year of His Majesty's Reign, entitled "An Act to repeal an Act passed in the forty-seventh year of His Majesty's Reign, entitled 'An Act to repeal the several Laws now in force in this Province, relative to Rates and Assessments, and also, to particularise the property, real and personal, which, during the continuance thereof, shall be subject to Rates and Assessments, and fixing the several valuations at which each and every particular of such property shall be rated and assessed, and to make further provision for the same'" shall be, and the same are hereby repealed.

What shall be deemed
ratable property after
first Monday in Jan.
1820.

Valuation.

Stone Horse.

II. And be it further enacted, by the authority aforesaid, That the following property, real and personal, shall, after the said first Monday in January, one thousand eight hundred and twenty, and for every subsequent year during the continuance of this Act, be deemed ratable property throughout this Province, and shall be rated at the rate and valuation herein set forth; that is to say, every acre of arable, pasture or meadow Land, twenty shillings; every acre of uncultivated Land, four shillings; every Town Lot, situated in the Towns hereinafter mentioned; to wit, York, Kingston, Niagara and Queenston, fifty pounds; Cornwall, Sandwich, Johnstown, and Bellville, twenty-five pounds; every Town Lot on which a dwelling-house is erected in the Town of Brockville, being composed of the front half of Lots number ten, eleven, twelve, and thirteen, in the first Concession of the Township of Elizabethtown, in the District of Johnstown, thirty pounds; every Town Lot on which a dwelling-house is erected in the Town of Bath, being composed of the front or South half of Lots number nine, ten, and eleven, in the first Concession of the Township of Ernestown, in the Midland District, twenty pounds; every house built with timber squared or hewed on two sides, of one story in height, and not two stories, with not more than two fire places, twenty pounds; for every additional fire place, four pounds; every dwelling house built of squared or flatted timber on two sides, of two stories in height, with not more than two fire places, thirty pounds; and for every additional fire place eight pounds; every framed house under two stories in height, with not more than two fire places, thirty-five pounds; and every additional fire place, five pounds; every brick or stone house, of one story in height, and not more than two fire places, forty pounds; and for every additional fire place, ten pounds; every framed, brick or stone house, of two stories in height, and not more than two fire places, sixty pounds; every additional fire place, ten pounds; every grist mill, wrought by water, with one pair of stones, one hundred and fifty pounds; every additional pair, fifty pounds; every saw mill, one hundred pounds; every merchant's shop, two hundred pounds; every store house, owned or occupied for the receiving and forwarding goods, wares, or merchandise, for hire or gain, two hundred pounds; every stone horse kept for the