

An Act to amend Chapter Fifty-five of the Consolidated Statutes for Upper Canada, intituled: "An Act respecting the Assessment of Property in Upper Canada."

WHEREAS, it is considered advisable to amend the Act respecting the Assessment of property in Upper Canada, chapter fifty-five of the Consolidated Statutes of Upper Canada; Therefore, Her Majesty, by and with the advice and consent of the Legislative Council and Assembly of Canada, enacts as follows:—

PRELIMINARY PROVISIONS.

1. Section six of the said Act is hereby repealed, and the following substituted: Part of section 6 repealed.

10 "Unoccupied land owned by a person not resident and not having a legal domicile or place of business in the township, village, town or city where the same is situate, and who has not signified to the assessor personally or in writing, that he owns such land and desires to be assessed therefor, shall be denominated "Lands of non-residents." Unoccupied land, how designated.

EXEMPTION.

15 **2.** Sub-section ten of section nine is hereby repealed, and the following substituted: Sub-section 10 of section 9 amended.

"The property of every public library, mechanics' institute, and other public, literary or scientific institution, and of every agricultural society, *if actually occupied by such society or horticultural society.*" Scientific Institutions.

20 **PROPERTY LIABLE TO TAXATION.**

3. Section ten of the said Act is hereby repealed, and the following clause substituted: Section 10 of Assessment Act repealed, and another clause substituted.

25 "In counties, cities, towns, townships and villages, the rates shall be calculated at so much in the dollar upon the actual value of all the real and personal property liable to assessment therein."

HOW ASSESSMENTS TO BE PROCEEDED WITH.

4. Sub-sections five, six, ten and eleven of section nineteen of the said Act are hereby repealed, and the following substituted for sub-section ten: Sub-sections 5, 6, 10 and 11 of section 19 of Assessment Act repealed.

30 "Total value of real and personal property."

5. That section twenty of the said Act is hereby repealed, and the following substituted therefor: Section 20 of Assessment Act repealed, and another substituted.

35 "Land shall be assessed in the municipality in which the same lies, and in the case of cities and towns, in the ward in which the property lies; and this shall include the land of incorporated companies, as well