

No. 10.

1st Session, 8th Parliament, 27th Victoria, 1868

BILL.

An Act to amend the Assessment Act of
Upper Canada, in respect to Arrears of
Taxes on non-resident lands,—and Miscellaneous
provisions.

Received and read first time, Monday, 31st
August, 1863.

Second reading, Wednesday, 2nd September
1863.

Mr. ALEX. MACKENZIE.

QUEBEC :

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An Act to amend the Assessment Act of Upper Canada, in respect to Arrears of Taxes due on non-resident Lands, and for other purposes respecting Assessments.

FOR the greater protection of persons owning non-resident Lands in Upper Canada, and also for the more sure collection of the taxes thereon, and for assuring the titles to lands sold by sheriffs for arrears of taxes, Her Majesty, by and with the advice and consent of the Legislative Council and Assembly of Canada, enacts as follows: Preamble.

1. The Treasurer of every county in Upper Canada shall furnish to the Clerk of each municipality in the county a list of all the lands in his municipality in respect of which any taxes shall have been in arrear for five years preceding the first day of January in any year, and the said list shall be so furnished during the month of January in every year, and shall be headed in the words following:—"List of Lands liable to be sold for arrears of taxes in the year 18—." And for the purposes of this Act, the taxes for the fifth year preceding shall be deemed to have been due for five years, although the same may not have been placed upon a collection roll until some month in the year later than the month of January. Treasurer of County to furnish list of taxes in arrear for five years to Clerks of Municipalities

2. The Clerk of every municipality in each County is hereby required to keep the said list so furnished by the County Treasurer, on file in his office, subject to the inspection of any person requiring to see the same; and he shall also deliver to the Assessor or Assessors of the municipality each year, as soon as such Assessor or Assessors are appointed, a copy of such list; and it shall be the duty of the Assessor or Assessors to ascertain if any of the lots or parcels of land contained in such list are occupied, and to notify such occupants of the amount of taxes due on each such lot, and enter in a column (reserved for the purpose) the words "occupied, and party notified," or "not occupied," as the case may be. All such lists shall be signed by the Assessor or Assessors, and returned to the Clerk with the assessment roll, and the Clerk shall file the same in his office for public use; and every such list, or copy thereof, certified by the Clerk, shall be received in any court as evidence in any case arising concerning the assessment of such lands; and the duties hereinbefore imposed upon the Treasurer of any county or union of counties, and the Clerk and Assessor or Assessors of any municipality or counties, shall be performed by the Chamberlain or Treasurer, and the Clerks and Assessors of cities and towns withdrawn from the jurisdiction of the council of the county in which such cities and towns are situate. Clerks of municipalities to send copies of lists to Assessors.

2. All Assessors shall attach to each such list a certificate signed by them, and verified by oath or affirmation, in the form following:—"I do certify that I have examined all the lots in the list named, and that I have entered the names of all occupants thereon, and that all the entries relative to each lot are true and correct, to the best of my knowledge and belief." Duty of Assessors.

2. All Assessors shall attach to each such list a certificate signed by them, and verified by oath or affirmation, in the form following:—"I do certify that I have examined all the lots in the list named, and that I have entered the names of all occupants thereon, and that all the entries relative to each lot are true and correct, to the best of my knowledge and belief." Assessors certificate.

Clerks to ascertain lands occupied from assessment rolls, and make returns to County Treasurer.

County Treasurer to certify arrears

Arrears to be placed on the Collector's roll.

3. The Clerk of each municipality shall, after the assessment roll for the current year shall have been returned to him by the Assessors; examine the roll, and ascertain whether any lot embraced in the said list last received by him from the County Treasurer is entered upon the roll of the year as then occupied. And the said Clerk shall, on or before the fifteenth day of May in each year, furnish to the County Treasurer a list of the several lands which shall appear on the resident roll to have become occupied, and the said County Treasurer shall, on or before the first day of July in the then current year, return to the Clerk of each municipality an account of all arrears of taxes due in respect of such occupied lands. And the Clerk of each municipality shall, in making out the collector's roll of the year, add and include such arrears of taxes to the taxes assessed against such occupied lands for the then current year, and such arrears shall be collected by the collectors of the municipalities in the same manner and subject to the same conditions as all other taxes entered upon the collector's roll.

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County Treasurer and Sheriff not bound to enquire for distress or value of land before sale for taxes.

Sheriff's title to lands five years in arrear to be final.

4. The Treasurer and Sheriff of every county shall not be required to enquire before sale of lands for taxes whether there is any distress upon the land, nor shall they be bound to inquire into or form any opinion of the value of the land. And if any taxes in respect to any lands sold by the Sheriff shall have been in arrears for five years, as in the first section of this Act mentioned, preceding the first day of January in the year in which the Sheriff shall have sold the said land, and the same shall not have been redeemed in one year after the said sale, such sale and the Sheriff's deed to the purchaser of any such lands (provided the said sale shall have been openly and fairly conducted) shall be final and binding upon the former owners of the said lands, and upon all persons claiming by, through, or under them.

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Treasurer not to include in his warrant lands not in his January lists or which have become occupied.

5. The said Treasurer of the county shall not issue his warrant to the Sheriff for the sale of any lands which have not been included in the list furnished by him to the Clerks of the several municipalities, in the month of January of the year in which he shall issue his warrant, nor of any of the lands which have been returned to him as being occupied under the provisions of the third section of this Act.

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Penalties.

6. If the Clerk of any such municipality shall neglect to preserve the said list furnished to him by the County Treasurer for the year in which the same shall be furnished, or to furnish such lists as aforesaid to the Assessor or Assessors, or shall neglect to return to the County Treasurer a correct list of the lands which have come to be occupied, as directed in the third section of this Act, or if any Assessor or Assessors shall neglect to examine such lands as are entered on each such list, and make return in manner hereinbefore directed, every person making such default shall, on summary conviction thereof before any two Justices of the Peace having jurisdiction in the county of which the municipality shall form a part, be liable to the penalties imposed by sections one hundred and seventy-one and one hundred and seventy-three of the Act relating to Assessment of Property, chapter fifty-five of the Consolidated Statutes for Upper Canada, to be recovered by distress and sale of any goods and chattels in the possession and apparent ownership of the party making default; and such goods and chattels shall not be subject to any claim under a bill of sale or for rent.

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Section 98
Con. Stat. U.
C. cap. 55, re-
pealed in part.

7. That part of section ninety-eight of chapter fifty-five of the Consolidated Statutes for Upper Canada commencing with the words, in the fifth line, "*or in case of*" to the end of the section, is hereby repealed.

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5 8. All that part of section three of the Act passed in the twenty-fourth year of Her Majesty's reign, intituled, "An Act to amend the Assessment Act," after the words, "Municipal Council," in the fifth line, to the end of the section, is hereby repealed, and the following words shall be inserted instead thereof:—"At any time before the first day of May in the year next following that in which the assessment is made: Provided always, that this clause shall not affect any assessments made prior to the present year, 1863."

Section 3 of 24 Vict. cap. 38, repealed.
New Provision.

15 9. Unpatented land, vested in or held by Her Majesty, but which which has been or shall be sold, or agreed to be sold, to any person, or which has been or shall be located upon as a free grant, shall be held to have been liable to taxation since the first day of January, 1862, and shall be liable to taxation thenceforward, under the Act respecting the Assessment of Property in Upper Canada, in the same way as other land, whether any license of occupation, location ticket, certificate of sale, or receipt for money paid on such sale, has or has not been, or shall or shall not be issued, and (in the case of sale or agreement of sale) whether any payment has or has not been, or shall or shall not be made thereon, and whether any part of the purchase money is or is not over due and unpaid; but such taxation shall not in any way affect the rights of Her Majesty in such land.

In what cases unpatented lands shall be liable to taxes.

10. The one hundred and thirty-eighth section of the said Act respecting the assessment of property in Upper Canada shall apply to all sales and conveyances which may be hereafter made under the authority of the said Act.

Sect. 138 to apply to all sales under the said Act.

30 11. Section 108 of the said Act, chapter 55 of the Consolidated Statutes for Upper Canada shall be amended, by inserting after the word "granted," in the third line, the words "sold or agreed to be sold."

Sect. 108 amended.

35 12. Section 103 of the said Act, chapter 55 of the Consolidated Statutes for Upper Canada shall be amended, by substituting "May" for "March," in the third line.

Sect. 103 amended.

13. The second section of the Act 24 Victoria, chapter 38, is hereby repealed.

Repeal.

40 14. The Schedule or scale relating to personal property in section 33 of the said Act, chapter fifty-five of the Consolidated Statutes for Upper Canada, is hereby repealed, and the following substituted:—

New scale for assessment of personal property.

		\$100 or more, but under	\$200	
		200	do	400
		400	do	600
50		600	do	800
		800	do	1000
		1000	do	1500
		1500	do	2000
		2000	do	3000
55		3000	do	4000
		4000	do	6000
		6000	do	8000
		8000	do	10000
		10000	do	15000
55		15000	do	20000
		20000	do	30000
		30000	do	40000

40000	do	do	50000
50000	do	do	60000

And so forward, the sums increasing by \$10000.

Statute labor
on free gravel
roads made
by counties.

15. The statute labor to which persons are liable as residents or owners on the ranges or streets on each side of free gravel roads made by counties, shall be and is hereby placed under the control of the corporation of the county within which the said roads are situated; and that the said corporation may from time to time, by by-law, provide for commuting the said statute labor, at not less than fifty cents per diem, to be applied on some portion or portions of the line of road bounded by such range or street. 5

Sect 116
amended.

16. The 116th section of the said Act, chapter 55 of the Consolidated Statutes for Upper Canada shall be amended, by inserting after the word "Municipality," in the fourth line, the following words:—" who shall instruct the Assessor or Assessors to value the same from the time such land became liable to taxation, and enter the same on his roll. 15