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No. 170.

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4th Session, 6th Parliament, 24 Victoria, 1861.

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**BILL.**

An Act to amend the Assessment Law of  
Upper Canada so as to enable County  
Councils to sell unimproved Lands of non-  
residents two years in arrears for Taxes.

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Received and read, first time, Monday, 15th  
April, 1861.

Second reading, Wednesday, 17th April,  
1861.

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**Mr. MORRISON.**

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QUEBEC :  
PRINTED BY THOMPSON, HUNTER & CO.,  
ST. URSULE STREET.

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No. 170.]

**BILL.**

[1861.

An Act to amend the Assessment Law of Upper Canada so as to enable County Councils to sell unimproved Lands of non-residents two years in arrears for Taxes.

**T**O diminish the evils arising from the holding of tracts of unimproved Lands in Upper Canada by non-residents: Her Majesty, &c., enacts as follows:— Preamble:

5 The 123rd section of the Act respecting the Assessment of property in Upper Canada, shall not after the passing of this Act, apply to unimproved or unoccupied lands of non-residents, with respect to which a By-law shall be passed under this Act; and, notwithstanding any thing in the said section or in the 124th or 127th sections, or in any other part of the said Act, the Council of any County may by By-law  
10 direct that a warrant shall issue from the Treasurer of the County to the Sheriff, commanding him to levy upon any unimproved or unoccupied lands of non-residents, whenever a portion of the tax on any such lands has been due for two years; or for such longer period or for such amount as such By-law shall prescribe.

Certain section of the U. C. Assessment Act not to apply to non-residents and their unimproved lands. Provision for levying taxes on unimproved lands of non-residents.