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No. 83.

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2nd Session, 7th Parliament, 26 Victoria, 1863.

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**BILL.**

An Act to remove doubts respecting, and to render valid certain assessments and sales already made and for other purposes connected therewith.

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Received and read, 1st time, Monday, 2nd  
March, 1863.

Second Reading, Wednesday, 4th March,  
1863.

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**MR. JACKSON.**

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**QUEBEC :**

PRINTED FOR THE CONTRACTORS BY  
HUNTER, ROSE & LEMIEUX, ST. URSULE ST.

An Act to remove doubts respecting and to render valid certain assessments and sales already made, and for other purposes connected therewith.

**T**O remove doubts under the Assessment Laws of Upper Canada: Preamble.

Her Majesty, &c., declares and enacts as follows :

1. Unpatented land, vested in or held by Her Majesty, but which has been sold or agreed to be sold to any person, or which any person  
 5 has been located upon as a free grant, was not intended to be, and is not exempt from taxation under the Act respecting the Assessment of property in Upper Canada; and all such land shall be held to have been and to be subject to taxation under the said Act, whether any license of occupation, location ticket, certificate of sale, or receipt for  
 10 money paid on such sale, has or has not been issued, and (in the case of sale or agreement for sale,) whether any payment has or has not been made thereon, and whether any part of the purchase money is or is not overdue and unpaid; but said taxation shall not in any way affect the rights of Her Majesty in respect of any such land. Unpatented land sold, agreed to be sold, or located, declared liable to taxation.
- 15 2. The one hundred and thirty-eighth section of the said Assessment Act shall apply to all sales and conveyances which have, or may be hereafter made under the authority of the said Act. Saving Crown rights. Sect. 138 of Con. Stat. U. C. cap. 65 to apply,