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No. 22.

2D SESSION, 3D PARLIAMENT, 12 VICTORIA, 1849.

BILL.

An Act to establish a more equal and just system of Assessment in the several Townships, Villages, Towns and Cities in Upper Canada.

Received and read a first time, Monday, 29th
January, 1849.

Second reading, Tuesday, 13th February, 1849.

[750 Copies.]

Honble Mr. Hincks.

S. Derbishire and G. Desbarats, Queen's Printer.

UPPER CANADA
ASSESSMENT BILL.

BILL.

An Act to establish a more equal and just system of Assessment in the several Townships, Villages, Towns and Cities in Upper Canada.

WHEREAS by an Act passed during the present Session, the several Acts regulating Assessments in Upper Canada, have been repealed, and it is expedient to provide a more equal and just system of Assessment for Municipal and Local objects and purposes in the several Townships, Villages, Towns and Cities in Upper Canada: Be it therefore enacted, &c.

Preamble.

and it is hereby enacted by the authority of the same, That all Acts, and all by-laws rules and regulations of any of the Cities, Towns, District Councils or other local authorities of Upper Canada imposing rates and assessments, or providing for the collection thereof, shall be and the same are hereby repealed, except in so far as the same or any of them repeal any former or other Acts, by-laws, rules or regulations, and except in so far as the same may affect any rates or taxes for the present year, or any rates or taxes which have accrued and are actually due, or any remedy for the enforcement or recovery of such rates or taxes not otherwise provided by this Act.

Acts and by-laws, &c. of municipal authorities in Upper Canada imposing assessment, repealed, with certain exceptions.

II. And be it enacted, That for all purposes for which local and direct taxes are or shall be levied by authority of law unless the same shall be otherwise specially provided for, all land and personal property in Upper Canada, whether owned by individuals or copartners or Corporations, shall be liable to taxation, subject to the exemptions hereinafter specified, and the occupant of any land belonging to Her Majesty shall be liable to taxation for the land so occupied,

All land and personal property except such as is specially excepted, to be liable to taxation, in U. C.

but such land shall not be chargeable for
the same. 2

Words "land,"
"real estate,"
and "real
property"
defined.

III. And be it enacted, That the term
"Land," as used in this Act, shall be held 4
to include the land itself, all buildings 6
and other things erected upon or affixed to 6
the same, all trees and underwood growing 8
thereupon, and all mines, minerals, quarries 8
and fossils in and under the same, except 10
mines belonging to Her Majesty, Her Heirs 10
or Successors; and the terms "Real Estate" 12
and "Real Property," whenever they occur 12
in this Act, shall be construed as having 14
the same meaning as the term "Land" thus 14
defined.

Words "per-
sonal estate,"
and "property"
defined.

IV. And be it enacted, That the terms 16
"Personal Estate" and "Personal Pro- 18
perty," whenever they occur in this Act 18
shall be construed to include all household 20
furniture, monies, goods, chattels, debts due 20
from solvent debtors, whether on account, 22
contract, note, bond or mortgage, public 22
stocks or debentures, and stocks in monied 24
corporations whether such stocks or debentures 24
be or be not Canadian, also such 26
portion of the capital of incorporated com- 26
panies as shall not be invested in real estate; 28
And the term "Property" shall include 28
both real property and personal property as 30
above defined. 30

Certain prop-
erty shall be
exempt, viz.

V. And be it enacted, That the following
property shall be exempt from taxation: 32

Crown prop-
erty.

1st. All estate and property belonging to
or vested in Her Majesty, Her Heirs and 34
Successors, or vested in any public body,
officer, person or party in trust for the 36
public uses of the Province, save as herein-
after excepted. 38

Places of wor-
ship, colleges,
court houses,
and other pub-
lic buildings.

2d. Every place of worship, every church
yard or burying ground, the real estate of 40
every University, college, incorporated
academy or other seminary of learning, every 42
public school house, every court house and

gaol, house of correction and lock-up house,
 2 and the land attached thereto or on which
 the same are erected, and the personal pro-
 4 perty belonging to each of them, every
 public road and way, or public square, and
 6 the ground belonging to any township, vil-
 lage, town or city.

8 3d. The Provincial Penitentiary and the Penitentiary.
 land attached thereto.

10 4th. Every industrial farm, poor house, Industrial
 12 alms house, house of industry or lunatic farms, poor
 14 asylum, and every house belonging to a houses, &c.
 company for the reformation of offenders,
 and the real and personal property belong-
 ing to or connected with the same.

16 5th. The real and personal property of Public library.
 every public library.

18 6th. All stocks held or owned in behalf Stock held by
 of the Province, or by or on behalf of any province, &c.
 20 literary or charitable institution.

7th. The capital stock and personal es- Banks paying
 22 tate of the several chartered banks so long taxes on
 as the said banks are required by law to their issues.
 24 pay a tax upon their issues.

8th. All property exempted by law from Property ex-
 26 taxation. emptied by law.

10th. The personal property of every The first £300
 28 person to the extent of three hundred of all personal
 pounds, currency. property.

30 VI. And be it enacted, That the owner Stock other-
 or holder of stock in any incorporated com- wise taxable.
 32 pany liable to taxation on its capital shall
 not be taxed as an individual for such
 34 stock.

VII. And be it enacted, That every per- Where each
 36 son shall be assessed in the township, village person shall
 or ward where he resides, when the assess- be assessed, on
 38 ment shall be made, for all lands owned by reality.
 him within such township, village or ward,

and occupied by him, or wholly unoccupied ;
 and that land owned by a person residing 2
 in the township, village or ward where the
 same is situate, may be assessed in the 4
 name of the owner or of the occupant.

What shall be
 deemed lands
 of non-resi-
 dents.

VIII. And be it enacted, That unoccu- 6
 pied lands not owned by a person known to
 be a resident in the township, village, town 8
 or city where the same are situate, or whose
 residence upon diligent enquiry by any 10
 Assessor of such township, village, town or
 city, shall not be found therein, shall be 12
 denominated "Lands of non-residents," and
 shall be assessed as hereafter provided. 14

Where each
 person shall be
 assessed on
 personalty.

IX. And be it enacted, That every person
 shall be assessed in the township, village 16
 or ward where he actually resides when
 the assessment is made, for all personal 18
 property owned by him, including all per-
 sonal property in his possession or under 20
 his control as trustee, guardian, executor or
 administrator, and in no case shall property 22
 so held be assessed against any other per-
 son. 24

Where incor-
 porated com-
 panies shall be
 assessed, for
 their real and
 personal prop-
 erty.

X. And be it enacted, That the real
 estate of all incorporated companies liable 26
 to taxation, shall be assessed in the town-
 ship, village or ward where the same shall 28
 lie, in the same manner as the real estate of
 individuals, and all the personal property of 30
 any incorporated company liable to taxation
 on its capital, shall be assessed in the town- 32
 ship, village or ward where the principal
 office or place for transacting the financial 34
 concerns of the company shall be, or if such
 company have no such principal office in 36
 Upper Canada, then in the township, village
 or ward where the operations of such com- 38
 pany shall be carried on.

As to taxes
 levied in U.
 C. during the
 present year,
 1849.

XI. And be it enacted, That all taxes 40
 which have been or which shall be levied
 or assessed in Upper Canada during the 42
 present year, shall be held and taken to be
 the taxes for the year ending the thirty-first 44

day of December, one thousand eight hundred and forty-nine, and thereafter the taxes levied or assessed for any year, shall in all cases be considered and taken to have been imposed for the then current year, commencing with the first day of January, and ending with the thirty-first day of December, unless otherwise expressly provided for by the enactment or by-law by which the same is imposed or directed to be levied.

The tax year to correspond thereafter with the calendar year.

XII. And be it enacted, That the Assessors appointed for any township, village or ward, may divide the same by mutual agreement into convenient assessment districts not exceeding the number of Assessors in such township, village or ward.

Assessors may divide their locality into assessment Districts.

XIII. And be it enacted, That between the first day of February, and the first day of April, in each year, the Assessors for each township, village and ward, shall proceed to ascertain by diligent enquiry, the names of all the taxable inhabitants in their respective townships, villages and wards, and also all the taxable property within the same.

Assessors shall make inquiry as to taxable inhabitants and their property.

XIV. And be it enacted, That the Assessors for each township, village and ward, shall prepare an assessment roll, in which they shall set down in separate columns, and according to the best information in their power, as follows, that is to say: in the first column, the names of all the taxable inhabitants of the township, village or ward. In the second column, the quantity of land to be assessed against each person. In the third column, the full value of such land according to the definition of the term "Land" given in and by this Act. In the fourth column, the full value of all the personal property owned by such person after deducting all just debts owing by him, and also the sum of three hundred pounds, currency, exempted from taxation, as hereinbefore provided. In the fifth column, where any male inhabitant, resident in the township, village or ward, shall be liable to the

Assessors shall prepare an assessment roll: its form and contents.

road tax hereinafter mentioned, such liability shall be marked by the figure 1, the column being headed with the words "Liable to Road Tax."

Mode of assessing persons holding property as trustees, guardians, &c.

XV. And be it enacted, That when a person shall be assessed as Trustee, Guardian, Executor or Administrator, he shall be assessed as such with the addition to his name of his representative character, and such assessment shall be carried out in a separate line from his individual assessment, and he shall be assessed for the value of the real estate held by him, whether in his individual name, or in conjunction with others in such representative character, at the full value thereof, and for the personal property held by him in such character at the full value thereof, deducting from such personal property the just debts due from him in such representative character, and also the sum of Three Hundred Pounds, exempted from taxation as hereinbefore provided: Provided always, that no more than one Trustee shall be assessed for the same property.

Proviso.

Mode of assessing lands of non-residents.

XVI. And be it enacted, That the lands of non-residents shall be designated in the same assessment roll but in a part separate rate from the other assessments, headed "Non-residents land Assessments," and in manner following, that is to say :

If the land be subdivided, or part subdivided.

If the land to be assessed be a tract which is subdivided into lots, or be part of a tract which is so subdivided, the Assessors shall proceed as follows :

They shall designate it by a name if it shall be known by one, or if the name be unknown, they shall state by what other lands it is bounded.

If they can obtain correct information of the subdivisions, they shall put down in their assessment rolls, and in a first column all the unoccupied lots owned by non-resi-

dents by their number and names alone and
 2 without the names of the owners, beginning
 at the lowest number and proceeding in
 4 numerical order to the highest; in a second
 column, and opposite to the number of each
 6 lot, they shall set down the quantity of land
 therein liable to taxation; in a third column,
 8 and opposite to the quantity, they shall set
 down the value of such quantity, and if
 10 such quantity be a full lot, it shall be desig-
 nated as such by its name or number, and
 12 if it be part of a lot, the part shall be desig-
 nated by boundaries or in some other way
 14 by which it may be known.

If it be a full
 lot.

XVII. And be it enacted, That all real
 16 and personal property liable to taxation shall
 be estimated by the Assessors at its full
 18 value, as they would appraise the same in
 payment of a just debt due from a solvent
 20 debtor.

How property
 shall be valued
 for assessment.

XVIII. And be it enacted, That if any
 22 person whose personal property is liable to
 taxation, shall at any time before the As-
 24 sessors shall have completed their assess-
 ments, make an affidavit or affirmation of
 26 the value of such personal property accord-
 ing to the form marked A., or in case he
 28 shall be an Executor, Administrator or
 Trustee, then according to the form marked
 30 B., it shall be the duty of the Assessors to
 value such personal estate at the sum
 32 specified in such affidavit or affirmation
 and no more.

Any party
 may tender
 his oath that
 his personal
 property
 amounts to no
 more than a
 certain sum.

A.

34 " I, A. B. do hereby solemnly affirm (or
 " make oath, *as the case may be,*) that the
 36 " value of my personal property after except-
 " ing thereout, my just debts, and the
 38 " amount of all stock owned by me in incor-
 " porated Companies liable to taxation on
 40 " their capital, or in Chartered Banks taxed
 " upon their issue of Notes, and also the
 42 " sum of Three Hundred Pounds exempted
 " by law from taxation, does not to the best

Form of such
 oath, for own-
 er in his own
 right.

“ of my knowledge and belief, exceed the
 “ sum of Pounds, currency.” 2

B.

Form of such
 oath for an
 executor, trustee,
 &c.

“ I. A. B. do hereby solemnly affirm (or 4
 “ make oath, *as the case may be,*) that the
 “ value of the personal property held by 6
 “ me, as Executor, (Administrator or
 “ Trustee, *as the case may be,*) after except- 8
 “ ing thereout all just debts due by me,
 “ in that capacity and the amount of all 10
 “ stock in incorporated Companies liable to
 “ taxation on their capital, or in Chartered 12
 “ Banks taxed on their issue of Notes, and
 “ also the sum of Three Hundred Pounds 14
 “ exempted by law from taxation, also held
 “ by me, in the same capacity, does not to 16
 “ the best of my knowledge and belief
 “ exceed the sum of Pounds, 18
 “ currency.”

At what time
 the assessment
 rolls shall be
 completed, and
 proceedings of
 the assessors
 thereafter.
 Rolls to be
 open to public
 inspection,
 previous to
 revision.

XIX. And be it enacted, That the As- 20
 sessors shall complete their Assessment
 Rolls on or before the *first day of April,* 22
 in every year, and shall make out one
 fair copy thereof to be left with one of 24
 their number; they shall also forthwith
 cause notices thereof to be put up at three 26
 or more public places in their township,
 village or ward, and such notices shall set 28
 forth that the Assessors have completed
 their Assessment Roll, and that a copy 30
 thereof is left with one of their number to
 be designated in such notice, at some place 32
 to be specified therein, where the same may
 be seen and examined by any of the inhabi- 34
 tants of the township, village or ward during
 twenty days, and that the Assessors will 36
 meet on a certain day and at a place to be
 specified in such notice to revise their as- 38
 sessments on the application of any person
 conceiving himself aggrieved, and the As- 40
 sessor with whom such Assessment Roll is
 left shall submit the same during the twen- 42
 ty days specified in such notice to the ins-
 pection of all persons who shall apply for 44
 that purpose.

XX. And be it enacted, That the Assessors shall meet at the time and place appointed in such notice, and on the application of any person considering himself aggrieved by their assessments, or without any such application, shall review their assessment, and by the vote of the majority of such Assessors, increase or lessen the assessment of the property of any party; and when the person objecting thereto shall not previously have made affidavit or affirmation concerning the value of his personal property, the Assessors shall, on the affidavit or affirmation of such person, made according to the form A, or the form B, as hereinbefore provided, reduce their assessments to the sum specified in such affidavit or affirmation; if the person objecting to such assessment can show by other proof than his own affidavit or affirmation, to the satisfaction of the Assessors or a majority of them, that such assessment is erroneous, the Assessors shall, upon such proof, review and alter the same.

Assessors to meet and revise their rolls: mode of making such revision.

XXI. And be it enacted, That the affidavits and affirmations relating to such assessments, shall be made before the Assessors, or one of them, and any one of them is hereby authorized to administer an oath or affirmation for that purpose; and the Assessor or Assessors before whom such oath or affirmation shall be taken, shall cause the same to be deposited with the Township, Village, Town, or City Clerk of the Township, Village, Town or City wherein the assessments shall respectively be made; and any person wilfully swearing or affirming to a false affidavit or affirmation, shall be subject to the pains and penalties of wilful and corrupt perjury.

Before whom affidavits relative to assessments may be made.

Where to be kept.

False swearing to be perjury.

XXII. And be it enacted, That immediately after the aforesaid review of such assessments, the Assessors, or a majority of them, shall sign the assessment roll, and shall attach thereto a certificate in the following form:

After revision, the rolls shall be certified.

Form of assessor's certificate.

“ We do severally certify, that we
 “ have set down in the above assessment 2
 “ roll, all the real estate liable to tax-
 “ ation, situate in the Township, Village or 4
 “ Ward of (as the case may be)
 “ according to our best information and 6
 “ judgment; and also that the said assess-
 “ ment roll contains a true statement of the 8
 “ aggregate amount of the taxable personal
 “ property of every person named in the said 10
 “ roll; and that with the exception of those
 “ cases in which the value of such personal 12
 “ property has been sworn to or affirmed by
 “ the owner or possessor, we have estimated 14
 “ the same according to our best informa-
 “ tion and belief.” 16

Rolls certified to be delivered to the county or city clerk.

XXIII. And be it enacted, That the roll thus certified shall, on or before the *first* 18 *day of May*, in every year, be delivered by the Assessors to the County or City Clerk, 20 (as the case may be,) and shall be by him laid before the Municipal Council of the 22 County or Common Council of the City; (as the case may be,) at their next meeting. 24

Penalty on an assessor refusing or neglecting to perform his duty.
 How recoverable.

XXIV. And be it enacted, That if any Assessor shall refuse or neglect to perform 26 any of the duties required of him by this Act, he shall for every such offence, upon 28 conviction thereof, before the Recorder's Court of any City, or before the Court of 30 General Quarter Sessions of any County, in which he shall be Assessor, forfeit the sum 32 of *Twenty-five pounds* to Her Majesty, Her Heirs and Successors; and if any Assessor 34 shall neglect, or from any cause omit to perform his duties, the other Assessors shall, 36 until a new appointment, perform such duties, and shall certify upon their assess- 38 ment roll the name of such delinquent Assessor, and state, if they know it, the cause 40 of such omission.

Other assessors may act for him.

Rolls to be examined by the county or City council.

XXV. And be it enacted, That so soon as 42 conveniently may be after such assessment rolls shall have been laid before them 44 respectively, the Municipal Council of each

County, and Common Council of each City, 2 shall examine the same, for the purpose of ascertaining—the Municipal Council, 4 whether the valuations in one Township or Village, bear a just relation to the valuation 6 in all the Townships, Villages and Towns or in the County,—and the Common Council 8 of each City, whether the valuation in each ward of such City bears a just relation to the 10 valuation in all the wards of such City; and such Municipal Council or Common Council, 12 as the case may be, may increase or diminish the aggregate valuations of real estate in 14 any Township, Village or Ward, by adding or deducting such sums upon the hundred 16 as may in their opinion be necessary to produce a just relation between all the valu- 18 ations in the County or City; but they shall in no case reduce the amount of the aggre- 20 gate valuations in all the Townships, Vil- lages or Wards, of the County or City, 22 below the aggregate amount thereof as made by the Assessors.

Purpose of such examination.

Powers of such councils as to such rolls.

24 XXVI. And be it enacted, That it shall be the duty of the County or City Clerk to 26 ascertain and set down on a Collector's roll for each Township, Village or Ward, the 28 correct and revised assessment, opposite to each person's name, in the same order as in 30 the assessment roll, and as the valuation on such roll in such case may be affected by 32 any revision or equalization by the Municipal or Common Council, and also to set 34 down on the same roll the true valuation of the lands of non-residents, opposite to 36 the respective lots, part lots or parcels of land, and as the same may be affected by 38 such revision or equalization.

Collector's rolls to be made by the county or city clerk: contents of such rolls.

XXVII. And be it enacted, That it shall 40 be the duty of the County Clerk, to set down on such Collector's Roll, the amount 42 for which each person, or each lot or piece of land of non-residents is chargeable for 44 any sum ordered to be levied by the Municipal Council, for County purposes, under the 46 head of "County Rate," the aggregate of

County rates to be set down in a separate column.

which column shall be the whole sum for which any Township, Village or Ward, shall be taxed for County purposes.

Taxes on particular localities for separate purposes to be set down in a district column.

XXVIII. And be it enacted, That in case any ward shall be taxed for any local or special purpose or purposes, it shall be the duty of the City Clerk to set down in a separate column on the Collector's Roll, opposite to the names and lots thereon, the amount with which each is chargeable, the aggregate of which column shall be the whole amount for which such ward or portion of a ward is so chargeable; and the purpose or purposes of such special tax shall appear at the head of the column.

The rolls shall be delivered to the clerks of townships, villages, &c.

XXIX. And be it enacted, That it shall be the duty of the County Clerks, to deliver the Collector's Rolls to the Clerks of Townships, Villages and Towns, on or before the *first* day of *June*, in each year.

Township, village or town clerks, to enter local taxes upon the rolls.

XXX. And be it enacted, That it shall be the duty of Township, Village and Town Clerks respectively to add to the Roll, in a separate column, opposite to the names and lots therein, the amount of Township, Village or Town taxation which shall be levied by the Township, Village or Town Corporation for Township, Village or Town purposes, with which each name or lot is respectively chargeable, the aggregate of which column shall be the whole sum levied for such Township, Village or Town purposes, and which column shall be headed "Township Rate," "Village Rate," or "Town Rate," as the case may be.

Provision where any portion of a city or Town shall be taxed for a local purpose.

XXXI. And be it enacted, That if any portion of a Town, or City shall be taxed for any special or local purpose or purposes by the Town or City Council, it shall be the duty of the Town or City Clerk to set down in the Collector's Roll, and opposite to the names of lots on the Roll included in such portion of the City or Town, the amount with which each is char-

geable ; and the purposes of such special
2 Rate shall appear at the head of the co-
lumn, and its aggregate shall be the whole
4 amount of such special tax.

XXXII. And be it enacted, That all
6 taxes to be levied under this Act shall be
levied upon the whole taxable real and per-
8 sonal property of the Township, Village,
Town, County or City, or of the particular
10 localities of the Cities and Towns, autho-
rized by Law, to be taxed for special pur-
12 poses, in proportion to the assessed value
thereof, and not upon any particular kind
14 or species of property.

Taxes to be
levied equally
upon all taxa-
ble property.

XXXIII. And be it enacted, That upon
16 every male inhabitant of Upper Canada
aforesaid over the age of *Twenty-one* years,
18 and under the age of *Sixty* years, there shall
in addition to all other taxation for such
20 Township, Village, Town or City, be levied
yearly the sum of *seven shillings and six-*
22 *pence*, as a Road tax, which tax may be
paid in labour on the roads, at such rate
24 as shall be established by the By-laws of
the Township, Village, Town or City, and
26 for which tax the receipt of any officer
appointed to take charge of roads and
28 highways in the Township, Village, Town
or City shall be a sufficient discharge if
30 presented to the Collector when the said tax
shall be demanded : Provided always, that
32 the Assessors may exempt from such road
tax any indigent person or persons who
34 may in their judgment be unable to pay
the same.

Capitation tax
upon each
male inhabi-
tant.

How payable.

Proviso : indi-
gent persons
may be ex-
empted.

XXXIV. And be it enacted, That every
36 Collector upon receiving his Roll, shall
38 proceed to collect the taxes therein men-
tioned, and for that purpose shall call at
40 least once on the person taxed or at the
place of his usual residence, if within the
42 Township, Village, Town or City for which
such Collector has been appointed, and
44 shall demand payment of the taxes charged
to him or her, on his or her property.

Collectors to
proceed forth-
with to collect
the taxes,
demanding the
same at least
once.

Taxes if not paid within a certain time to be levied by distress and sale.

XXXV. And be it enacted, That in case any person shall refuse or neglect to pay the tax imposed upon him for the space of fourteen days after such demand made as aforesaid, the Collector shall levy the same by distress and sale of the goods and chattels of the person who ought to pay the same, or of any goods or chattels in his possession wherever the same may be found within the Township, Village, Town or City of which he is the Collector; and no claim of property to be made thereto shall be available to prevent the sale.

Notice of such sale.

XXXVI. And be it enacted, That the Collector shall give public notice of the day of sale and of the property to be sold, at least six days previous to the sale, by advertisement to be posted up in at least three public places in the Township, Village or Ward wherein such sale shall be made; and the sale shall be made by public auction.

Sale to be by auction.

Surplus to be returned to owner unless claimed by others, &c.

XXXVII. And be it enacted, That if the property distrained shall be sold for more than the whole amount of the tax, the surplus shall be returned to the person whose possession such property was when the distress was made, if no claim to such surplus shall be made by any other person on the ground that the property sold belonged to him; and if any such claim be made, and be admitted by the person whose tax the same was distrained, the surplus shall be paid to such owner; but if such claim be contested, the surplus money shall be paid over by the Collector to the Township, Village, Town or City Treasurer or Chamberlain, who shall retain the same until the rights of the parties shall be determined by action at law or otherwise between them.

If such claim be made.

How payment may be enforced if the party taxed has removed his domicile to

XXXVIII. And be it enacted, That if any person upon whom any tax now is or hereafter shall be assessed in any Township, Village, Town or City, shall have

removed out of the same after such assessment, and before any such tax ought by law to have been collected, or if any person shall neglect or refuse to pay any tax which now is or hereafter shall be assessed in any Township, Village, Town or City, within the County in which he shall reside, it shall be lawful in either of these cases for the Collector of such Township, Village, Town or City, to levy and collect such taxes of the goods and chattels of the person assessed, in any Township, Village, Town or City within the County, to which such person shall have so removed or in which he shall reside, or of any goods or chattels in his possession.

any place in the same county.

XXXIX. And be it enacted, That whenever any greater amount of taxes shall be assessed in any Township, Village, Town or City, for any purpose, than the charges for such purpose, it shall remain at the credit of such Township, Village, Town or City, and shall go to the reduction of the tax for the same purposes for the succeeding year, and if any lesser amount of taxes shall be assessed in any Township, Village, Town or City, for any purpose than the charges for such purpose, such deficiency shall go in increase of the tax for such purpose in the succeeding year.

Overplus of taxes collected to go towards reducing the taxes for the next year.

XL. And be it enacted, That the Collector shall receive the tax on a part of a lot, piece or parcel of land, provided the person paying such tax shall furnish a particular specification of such part; and if the tax on the remainder of such lot, piece or parcel of land shall remain unpaid, the Collector shall enter such specification in his return to the County Treasurer, or City Chamberlain, to the end that the part on which the tax remains unpaid may be clearly known; and if the part on which the tax shall be so paid be an undivided part, then the person paying the same shall state to the Collector who is the owner of such share, so that it may be excepted in

Collector may receive the tax on part of a lot on certain conditions.

As to undivided portions.

case of the sale of the remainder, and the Collector shall enter the name of the owner in his account of arrears of taxes. 2

How the collector shall proceed with regard to taxes which he cannot collect.

XLI. And be it enacted, That if any of the taxes mentioned in the Collector's Roll shall remain unpaid, and the Collector shall not be able to collect the same, he shall deliver to the County Treasurer or City Chamberlain, an account of the taxes remaining due for "County Rates" or "City Rates," and upon making oath before the County Treasurer or City Chamberlain, that the sums mentioned in such account remain unpaid, and that he has not upon diligent enquiry been able to discover any goods or chattels belonging to or in the possession of the persons charged with or liable to pay such sums, whereon he could levy the same, he shall be credited with the amount thereof; and the said Collector shall likewise deliver to the Town, Village or Township Treasurer, a similar account of the taxes remaining due for Town, Village or Township Rates; and upon making before such Treasurer a similar oath to that hereinbefore required, in respect of unpaid County or City Rates, he shall be credited with the amount of such deficiency. 28

Mode of proceeding against any collector refusing or neglecting to pay over monies by him collected.

XLII. And be it enacted, That if any Collector shall refuse or neglect to pay to the County, City, Township, Village or Town Treasurer or Chamberlain, or to such other person as shall be legally authorized to receive the same, the sums contained on his roll, or to account for the same as uncollected, the County, City, Township, Village or Town Treasurer or Chamberlain, shall, within *twenty* days after the time when such payments ought to have been made, issue a warrant under his hand and seal, directed to the Sheriff of the County, or to the High Bailiff of such City, commanding him to levy such sum as shall remain unpaid and unaccounted for, of the goods, chattels, lands and tenements of such Collector, and to pay the sums to the County, City, Town- 46

Warrant to the sheriff or high bailiff to levy such monies.

ship, Village or Town, Treasurer or
 2 Chamberlain, and to return such warrant
 within *forty* days after the date thereof,
 4 which warrant the said Treasurer or Cham-
 berlain, shall immediately deliver to the
 6 Sheriff of the County or High Bailiff of the
 City, as the case may require.

9 **XLIII.** And be it enacted, That the
 Sheriff or High Bailiff, to whom the war-
 10 rant is directed, shall, within such forty
 days, cause the same to be executed, and
 12 shall make return thereof to the County,
 City, Village, Township, or Town Treasurer
 14 or Chamberlain, and shall pay to him the
 money levied by virtue thereof, deducting
 16 for his fees the same compensation that
 the Collector would have been entitled to
 18 retain.

How and
 when the said
 warrant shall
 be executed.

XLIV. And be it enacted, That if any
 20 Sheriff or High Bailiff, shall refuse or neglect
 to levy such money, or to pay over the
 22 same, or shall make a false return to such
 warrant, or neglect or refuse to make any
 24 return, or shall make an insufficient return,
 it shall and may be lawful for the said Coun-
 26 ty, City, Township, Village or Town Treas-
 urer or Chamberlain to make application
 28 in a summary manner upon affidavit of the
 facts, to either of the Superior Courts of
 30 Common Law Jurisdiction in Upper Canada
 in term time, or to any Judge of the said
 32 Courts in vacation, for a rule or summons
 calling upon the said Sheriff or High Bailiff
 34 to answer the matter of such affidavit,
 which said rule or summons, shall be re-
 36 turnable at such time as the said Court or
 Judge shall direct; and upon the return of
 38 such rule or summons it shall and may be
 lawful for the said Court or Judge to pro-
 40 ceed in a summary manner, upon affidavit
 and without formal pleadings, to hear
 42 and determine the matters of such applica-
 tion; and if the said Court or Judge shall be
 44 of opinion that the said Sheriff or High
 Bailiff has refused or neglected to levy such
 46 money or to pay over the same, or has made

Mode of pro-
 ceeding
 against any
 sheriff or high
 bailiff refusing
 or neglecting
 to pay over
 monies levied
 by him as
 aforesaid.

Proceedings
against sheriff
or high bailiffs,
&c.

a false return or neglected or refused to
make any return, or has made an insufficient 2
return, it shall and may be lawful for the
said Court or Judge, and the said Court or 4
Judge is hereby required to order the pro-
per officer of such Court to issue a Writ of 6
feri facias adapted to the case directed to
the Coroners of the said County, in case the 8
said application be made by the County
Treasurer, or to the Coroners of the County 10
in which the said City, Village, Township
or Town is situate, in case the application 12
has been made by a City, Village, Town-
ship or Town Treasurer or Chamberlain, 14
which said Writ shall direct the said Coro-
ners to levy of the goods and chattels of the 16
said Sheriff or High Bailiff, such sum as
such Sheriff or High Bailiff may have been 18
ordered to levy by the Warrant of the said
County, City, Village, Township or Town 20
Treasurer or Chamberlain, together with
the costs of such application and of execu- 22
tion ; and such Writ shall bear teste on the
day of issuing the same, whether in term or 24
in vacation, and shall be returnable forth-
with, and the coroner executing any such 26
Writ shall be entitled to the same fees and
no more, as upon a writ grounded upon a 28
judgment of the Court.

Fees to coro-
ner.

Treasurer and
chamberlain to
give security.

XLV. And be it enacted, That every 30
Township, Village, Town, County or City
Treasurer or Chamberlain, before entering 32
upon the duties of his office, shall enter
into a bond with two or more sufficient 34
sureties, in such sum as the Municipal
Council, Township or Village Municipality, 36
or the Town or City Council, shall re-
quire, by any By-law to be passed in that 38
behalf; and such sureties shall be to the
satisfaction of such Municipal Corporations 40
respectively, and such bond shall be to the
Township, Village, Town, City or County, 42
by its Corporate name, and shall be con-
ditioned for the faithful performance of the 44
duties of such Treasurer or Chamberlain.

XLVI. And be it enacted, That each
 2 Collector shall, before he enters upon the
 duties of his office, enter into a bond with
 4 two or more sufficient sureties, to such
 amount as shall be required by the Town-
 6 ship, Village, Town or City Corporation ;
 and such bond shall be to the Township or
 8 Village, Town or City, by their Corpo-
 rate name, and the sureties shall be to the
 10 satisfaction of the Township, or Village,
 Municipality, Town or City Council, and
 12 such bond shall be conditioned for the
 faithful performance of the duties of such
 14 Collector.

Collectors to
give security.

XLVII. And be it enacted, That the
 16 sums which shall be required by law or by
 any by-law of any Township, Village, Town,
 18 County or City, for any lawful purpose,
 shall and may be raised and taxed upon
 20 estimate of the amount required for any
 such lawful purpose for the year in which
 22 such tax shall be levied ; and if the sum
 so raised shall happen to exceed or to fall
 24 short of the sum which shall actually be
 required, the excess or deficiency shall be
 26 added to or deducted from the taxation of
 the next year, as the case may require.

Sums to be
levied upon es-
timate.

Provision
where the pro-
ceeds exceed
or fall short of
the estimate.

XLVIII. And be it enacted, That on or
 28 before the *First* day of *August*, in each
 30 year, it shall be the duty of the Collectors
 to return the Collector's Roll to the County
 32 Treasurer or City Chamberlain, and to pay
 over the amount payable to such Treasurer
 34 or Chamberlain.

Rolls to be
returned by the
collectors, and
the amount
paid over and
when.

XLIX. And be it enacted, That it shall
 36 be the duty of the Collector to receive taxes
 upon the lands of non-residents if tendered
 38 to him within the time of his collection.

Collectors may
receive taxes
on lands of
non-residents.

L. And be it enacted, That it shall be
 40 the duty of the County and City Clerks,
 previously to the delivery of the Collector's
 42 Rolls to the several Collectors, to furnish
 the County Treasurer or City Chamberlain,
 44 with a correct copy of each roll so far as

Treasurer or
chamberlain to
be furnished
with a copy of
certain parts of
each roll.

the same relates to the lands of non-residents, and such Treasurer or Chamberlain, shall enter the same in a book to be kept by him for that purpose, together with the taxes charged upon such lands. 2 4

Entry to be made by treasurer or chamberlain as to lands of non-residents.

LI. And be it enacted, That upon the return of the said Collector's Rolls to the said Treasurer, Chamberlain, he shall enter in the said book any taxes which may have been charged upon such lands by the Municipality of the Township, or Village, or the Council of the, Town or City in which the land is situate, and he shall also enter in the said book, the taxes which shall appear to have been received on such lands by the Collector. 6 8 10 12 14 16

Lists of non-residents, lands on which taxes are not paid, to be prepared.

LII. And be it enacted, That it shall be the duty of the said Treasurer or Chamberlain to prepare a list of the lands of non-residents in each Township, Village, Town or City upon which any of the taxes shall remain due at the time of the Collector making his return, distinguishing, in separate columns and opposite the lots or parcels of land respectively the amounts due for County or City Rates, from the amounts due for Township, Village or Town Rates. 18 20 22 24 26

Unpaid taxes on such land to be levied by sheriff or high bailiff.

LIII. And be it enacted, That the said Treasurer, or Chamberlain, shall within twenty days after the Collector has made his return, issue a warrant under his hand and seal, directed to the Sheriff of the County or High Bailiff of the City; commanding him to levy on the said lands for the amount of the taxes due thereon. 28 30 32 34

Within what time the same shall be levied and paid over.]

LIV. And be it enacted, That the Sheriff or High Bailiff to whom the warrant is directed, shall, within *three* months, cause the same to be executed, and shall make return thereof to the County Treasurer, or City Chamberlain, and shall pay to him the money levied by virtue thereof. 36 38 40 42

LV. And be it enacted, That if any
 2 Sheriff or High Bailiff, shall refuse or
 neglect to levy such money or to pay over
 4 the same, or shall make a false return to
 such warrant, or neglect or refuse to make
 6 any returns, it shall and may be lawful for
 the said Treasurer or Chamberlain to make
 8 application in a summary manner upon af-
 fidavit of the facts, to either of the Superior
 10 Courts of Common Law jurisdiction in
 Upper Canada in term time, or to any Judge
 12 of the said Courts in vacation, for a rule or
 summons calling upon the said Sheriff or
 14 High Bailiff to answer the matter of such
 affidavit, which said rule or summons shall
 16 be returnable at such time as the said Court
 or Judge shall direct ; and upon the return
 18 of such rule or summons it shall and may
 be lawful for the said Court or Judge to pro-
 20 ceed in a summary manner upon affidavit
 and without formal pleadings, to hear and
 22 determine the matter of such application ;
 and if the said Court or Judge shall be of
 24 opinion that the said Sheriff or High Bailiff
 has refused or neglected to levy such money
 26 or to pay over the same, or has made a
 false return or neglected or refused to make
 28 any return, or has made an insufficient re-
 turn, it shall and may be lawful for the
 30 said Court or Judge, and the said Court or
 Judge is hereby required, to order the pro-
 32 per officer of such Court to issue a Writ of
feri facias adapted to the case, directed to
 34 the Coroners of the said County, in case the
 said application be made by the County
 36 Treasurer, or to the Coroners of the County
 in which the said City is situate, which said
 38 Writ shall direct the said Coroners to levy
 of the goods and chattels of the said Sheriff
 40 or High Bailiff, such sum as such Sheriff or
 High Bailiff may have been ordered to levy
 42 by the Warrant of the said Treasurer or
 Chamberlain, together with the costs of such
 44 application and of execution ; and such
 Writ shall bear teste on the day of issuing
 46 the same, and shall be returnable forthwith,
 and the Coroner executing such Writ shall
 48 be entitled to the same fees and no more, as

Mode of pro-
 ceeding
 against any
 sheriff or high
 bailiff who
 shall have
 levied such
 taxes, and
 shall refuse or
 neglect to pay
 them over.

Fees to coro-
 ner.

upon a Writ grounded upon the judgment
of the Court. 2

Notice to be
given by ad-
vertisement
of the sale of
any lands for
taxes.

LVI. And be it enacted, That the said 4
Sheriff or High Bailiff, shall give notice of
the time and place of sale of any real estate 6
taken for taxes, by an advertisement there-
of, months successively in some news- 8
paper of the County or City where the
real estate lies, if there be any such news- 10
paper, and if not then in a newspaper
printed in any adjacent County, the last 12
publication of which advertisement shall
be at least one week prior to the time of 14
sale.

Such notice to
be posted up,
and where.

LVIII. And be it enacted, That the said 16
Sheriff or High Bailiff shall also post a
notice similar to the advertisement required 18
by the preceeding section, in some con-
venient and public place within the County 20
or City, three weeks before the time of sale.

Contents of
any such
notice.

LIX. And be it enacted, That the notices 22
required by the two preceeding sections
shall state the names of all the owners if 24
known to the said Sheriff or High Bailiff,
with the amount of the taxes assessed on 26
their lands respectively, and when the
owners are not so known, the advertisement 28
shall state the amount of the taxes on the
several lots, part lots, or parcels of the real 30
estate to be sold as aforesaid.

Sale, if the
taxes be not
paid before the
day appointed
by the notice

LX. And be it enacted, That if no per- 32
son shall appear to pay the taxes at the
time and place appointed for the sale of 34
real estate taken for taxes, the Sheriff or
High Bailiff, shall sell by public auction so 36
much of the real estate as shall be sufficient
to discharge such taxes, and all legal 38
charges incurred in the collection.

Deed by the
sheriff or high
bailiff to the
purchaser;
its effect.

LXII. And be it enacted, That the She- 40
riff or High Bailiff, shall execute and deliver
to the purchaser a deed of the real estate 42
sold, which deed shall state the cause of
sale, and the price for which the estate was 44

sold, and shall convey, subject to the right
2 of redemption hereinafter provided for, all
the rights and interest which the owner
4 had therein at the time when the same was
taken for his taxes.

6 LXIII. And be it enacted, That the
owner of any real estate sold for payment
8 of taxes, or his heirs, executors, adminis-
trators or assigns, may at any time within
10 *three* years from the day of sale, redeem
the estate sold by paying or tendering to the
12 purchaser or his heirs, executors, adminis-
trators or assigns, or to the Sheriff of the
14 County, or High Bailiff of the City, for
the use and benefit of such purchaser or
16 his legal representatives, the sum paid by
him, together with interest thereon at the
18 rate of Ten per cent per annum.

Owner may
redeem during
three years,
paying ten per
cent interest.

LXIV. And be it enacted, That it shall
20 be the duty of the County Treasurer, on
the receipt from the Sheriff of the taxes on
22 the lands of non-residents, forthwith to pay
over to each Township, Village or Town
24 Treasurer, the amount of such taxes belong-
ing to such Township, Village or Town
26 respectively.

Monies belong-
ing to any
township, vil-
lage, &c. to
be paid over to
it.

LXV. And be it enacted, That if any
28 Assessor or Collector under this Act shall
make unjust or fraudulent assessment or
30 collection, or shall wilfully omit any duty
required of him by this Act, he shall be
32 guilty of a misdemeanor, and upon convic-
tion thereof before any Court of competent
34 jurisdiction, he shall be liable to a fine not
exceeding *twenty-five* pounds, (or to im-
36 prisonment in the common gaol of the
County for a period not exceeding *three*
38 calendar months,) (and to imprisonment
until the fine shall be paid,) or to both at
40 the discretion of the Court whose duty it
shall be to pass the sentence of the law
42 on such offender.

Punishment of
assessors or
collectors ac-
ting fraudu-
lently.

LXVI. And be it enacted, That if any
44 Sheriff or High Bailiff, shall wilfully omit

Punishment of
sheriffs or
high bailiff

wilfully ne-
glecting to per-
form his duty.

to perform any duty required of him by
this Act, he shall be liable to a penalty of 2
fifty pounds, to be recovered from him in any 4
Court of competent jurisdiction at the suit
of the Treasurer of the County or Cham- 6
berlain of the City, and the said penalty as
well as any penalties recovered under the 8
preceeding section, shall be paid to the
County Treasurer or City Chamberlain, for 10
the uses of the County or City respectively.

Interpretation
clause.

LXVII. And be it enacted, That this
Act shall apply solely to that part of the 12
Province which formerly constituted the
Province of Upper Canada, and the words 14
"Upper Canada," whenever they occur in
this Act, shall be understood as meaning 16
that portion of this Province, and all words
importing the singular number or the mas- 18
culine gender only shall include several
persons and things of the same kind, and 20
females as well as males, and bodies cor-
porate as well as individuals, unless there 22
be something in the subject or context
repugnant to or inconsistent with such con- 24
struction, and all other words, terms and
phrases shall receive such fair and liberal 26
interpretation as shall be best adapted to
give full effect to this Act according to its 28
true intent, meaning and spirit.

Commence-
ment of this
Act.

LXVIII. And be it enacted, That this 30
Act shall commence and have force and
effect from and after the *first day* of Janu- 32
ary, one thousand eight hundred and fifty-
, and not before. 34

Act may be
amended, &c.
during this
Session.

LXIX. And be it enacted, That this Act
may be amended, altered or repealed by 36
any Act or Acts, to be passed during this
present Session of the Provincial Parlia- 38
ment.