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1st Session, 8th Parliament, 27th Victoria, 1863.

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BILL.

An Act to amend the Assessment Act of Upper Canada, so far as relates to the time of redemption of all Lands sold for arrears of Taxes.

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Received and read, first time, Friday, 4th  
September, 1863.

Second reading, Munday, 7th September,  
1863.

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Mr. CONGER.

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QUEBEC :

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

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## BILL.

No. 59.]

[1863—2nd Sess.

An Act to amend the Assessment Act of Upper Canada, so far as relates to the time of redemption of all Lands sold for Arrears of Taxes.

**WHEREAS** great hardships have been caused by the sale of lands for unpaid taxes, while the owners of such lands were unaware that such taxes were in arrear, and it is therefore desirable that further time should be given for the redemption of lands so sold; Therefore, Her Majesty, by and with the advice and consent of the Legislative Council and Assembly of Canada, enacts as follows:—

Preamble.

1. The period of redemption for all Lands which, after the passing of this Act, shall be sold for arrears of Taxes, shall be extended to the full term of twenty-one years from the day of the date of such sale.
- 10 The purchaser shall be allowed interest upon the money so paid from the day of sale, at the rate of eight per cent. per annum, and may at the expiration of one year from the date of sale, if the said lands are not redeemed, enter upon and take possession of the said Lands, in the same manner as if he were the Patentee thereof, with power to
- 15 remove timber, and make improvements thereon: Provided always, that if the owner of such land shall, at any time before the expiration of the said term of twenty-one years, claim to redeem his property, he may do so by paying into the hands of the County Treasurer the price paid and interest then due thereon at eight per cent. per annum, together with the value of all improvements made thereon, less the value
- 20 of any timber or other property he may have used or removed therefrom, together with a reasonable and proper charge for the use and occupation of the said property; provided further, that in the event of any disagreement arising respecting the sum to be paid as the balance on the said improvements, or for the redemption of the land without
- 25 improvements, or for timber removed, or for the use and occupation of the property, the same shall be settled by arbitration, each party choosing an arbitrator who, with the County Judge, shall have full power to dispose of the same, and whose decision shall be final.

Period of redemption extended to 21 years.

Terms on which redemption may be effected.

Provision as for settlement of difference as to sum to be paid for redemption.