

No. 34.

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B I L L .

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

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Honble Mr. Hincks.

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B I L L .

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

2 **W**HEREAS by an Act passed during the present Preamble.
4 Session, the several Acts and parts of Acts regula-
6 ting Assessments and the liability to statute Labour, in
8 Upper Canada, and all By-laws, Rules and Regulations of
10 the several Municipal Authorities in Upper Canada im-
posing Rates and Assessments or providing for the collection
thereof have been repealed, and it is expedient to provide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 there-
fore enacted, &c.

12 and it is hereby enacted by the authority of the same, That
14 for all purposes for which local and direct taxes are or
16 shall be levied by authority of law, unless the same shall
be otherwise specially provided for by law, all land and
personal property in Upper Canada, whether owned by
individuals or copartners, or corporations, shall be liable
18 to taxation, subject to the exemptions hereinafter specified; As to lands of
and the occupant of any land belonging to Her Majesty the Crown.
20 shall be liable to taxation for the land so occupied, but
such land shall not be chargeable for the same.

22 II. And be it enacted, That the term "Land," as used
24 in this Act, shall be held to include the land itself, all
26 buildings and other things erected upon or affixed to the
same, all trees and underwood growing thereupon, and all
28 mines, minerals, quarries and fossils in and under the same,
except mines belonging to Her Majesty, Her Heirs or
30 Successors; and the terms "Real Estate" and "Real Pro-
perty," whenever they occur in this Act, shall be construed
as having the same meaning as the term "Land" thus
defined.

32 III. And be it enacted, That the terms "Personal
34 Estate" and "Personal Property," whenever they occur
in this Act, shall be construed to include all goods and
Certain ex-
pressions in-
terpreted.

chattels and all property except Land as above defined ; and the term "Property" shall include both real property 2 and personal property as above defined.

As to persons deriving income from certain sources.

IV. Provided always, and be it enacted, That no person 4 deriving or expecting to derive during the year for which the assessment is made, from any trade, calling, office or 6 profession, an income equal to or exceeding the rate of *one hundred and twenty-five* pounds per annum, shall be 8 assessed for a less sum as the amount of his nett personal property than one year's amount of such income ; but his 10 expected income for the year shall be held to be his nett taxable personal property, unless he has other taxable 12 personal property to an equal or greater amount.

Tax on personal property how to be imposed.

V. Provided also, and be it enacted, That the tax on per- 14 sonal property shall not be imposed by rate of so much in the pound, or so much per cent ; but if the nett personal 16 property of any party be assessed at any sum, he shall be liable to pay for taxes thereon for the year, the sum set in 18 the following scale opposite to that at which his property shall be assessed, or such less sum, (keeping always to the 20 proportion established in the Scale), as the Municipal Authority imposing such taxes shall direct : thus 22

IF HIS NETT PERSONAL PROPERTY BE ASSESSED

At £80,000 or more, he shall be liable to a tax not exceeding	£320	
At £60,000 or more, but under £80,000	£240	24
At £40,000 or more, but under £60,000	£160	
At £20,000 or more, but under £40,000	£80	26
At £10,000 or more, but under £20,000	£40	
At £5,000 or more, but under £10,000	£20	28
At £2,500 or more, but under £5,000	£10	
At £1,000 or more, but under £2,500	£4	30
At £500 or more, but under £1,000	£2	
At £250 or more, but under £500	£1	32
At £125 or more, but under £250	10 Shillings.	

And in any by-law for levying money, it shall be sufficient 34 to add words to this effect—"the tax on personal property under this by-law shall be (*or, in By-laws of Counties and 36 Townships,* shall not exceed) *ten pounds,* (*or as the case may be,*) when such property is assessed at *ten thousand* pounds 38 or more, but under *twenty thousand* pounds,"—and the tax in other cases shall be understood to be proportionate 40 as aforesaid ; but in no one year shall the tax exceed the rate aforesaid, except as hereinafter provided ; and if the 42 taxes on personal property under several by-laws, shall

together exceed the rate hereby authorized, the tax under each by-law shall be proportionately reduced, by the Officer making out the Collection Rolls, so as to avoid such excess; and if any of such by-laws be made by the Municipal authority of a County or Township and so direct the raising of a sum certain, such officer shall so increase the tax on the real property on the Roll, as to make up the deficiency caused by any such reduction; and the rate levied on personal property under any such last mentioned By-law for raising a sum certain, shall in no case exceed that levied under such By-law on real property assessed at like value, but the rate on each kind of property shall be rated by such Officer as aforesaid as nearly equally as the scale aforesaid will permit, unless a lower rate on personal property be limited by the authority imposing the tax.

As to By-laws for raising a sum certain.

VI. Provided always, and be it enacted, That if any Sheriff shall have occasion to strike an execution rate, to be levied under the provisions of the one hundred and seventy-ninth section of the Act passed in the twelfth year of Her Majesty's Reign, and intituled, "*An Act to provide by one general Law for the erection of Municipal Corporations and the establishing of Regulations of Police, in and for the several Counties, Cities, Towns, Townships and Villages in Upper Canada,*" such Sheriff shall strike the same equally upon all real and personal property in proportion to its actual value; and for that purpose, the actual value of all property assessed by yearly value shall be held to be such sum as would, at the interest of six per cent per annum, produce yearly an amount equal to such yearly value, and the actual value of the personal property of each party, shall be held to be the sum at which it is assessed on the Roll: and no such rate shall be liable to reduction, or shall affect other taxes so as to cause them to be reduced: Provided also, that the Municipality of any incorporated Village or the Council of any incorporated Town, may impose taxes on personal property to an amount exceeding by one-half the rate hereinbefore authorized, but not to any greater amount; and the Common Council of any City may impose taxes on personal property to an amount double the said rate, but not to any greater amount; and provided also, that it shall always be lawful for the Municipal authority passing such By-law to direct that no portion of the money to be levied under it shall be raised by a tax on personal property, which shall be exempt from taxation under such By-law accordingly; and if there be in

As to any execution rate, to be levied under 12 Vic. cap. 81, s. 79.

Provide as to taxes on personal property in incorporated Villages or Towns.

And in Cities.

Municipal authorities may direct that no part of any tax be levied on personal property.

any By-law no provision as to the rate of taxation on personal property, then there shall be no tax on such property under such By-law. 2

What property shall be exempt from taxation.

VII. And be it enacted, That the following property shall be exempt from taxation: 4

1st. All estate and property belonging to or vested in Her Majesty, Her Heirs and Successors, or held by Her Majesty in trust for or for the use of any tribe or body of Indians, or vested in any public body, officer, person or party in trust for Her Majesty, or for the public uses of the Province, save as hereinbefore provided as to any private occupant of such property: 12

2d. Every place of worship, every church-yard or burying ground, the real estate of every university, college, incorporated Grammar School or other seminary of learning, actually used and occupied by it, but not if occupied by others or unoccupied; every public school house, town or city hall, every court house and gaol, house of correction and lock-up house, and the land attached thereto or on which the same are erected, and the personal property belonging to each of them; every public road and way, or public square, and the property belonging to any township, village, town, city or county. 16 18 20 22

3d. The Provincial Penitentiary and the land attached thereto: 24

4th. Every industrial farm, poor-house, alms-house, house of industry or lunatic asylum, and every house belonging to a company for the reformation of offenders, and the real and personal property belonging to or connected with the same: 26 28 30

5th. The real and personal property of every public library. 32

6th. So much of the personal property of any party (subject to the provision hereinbefore made as to income from certain sources) as shall be equal to the amount of the just debts owed by him. 34 36

Local taxes to be levied on property generally and not on any kind in particular.

VIII. And be it enacted, That all taxes to be levied under this Act or the Act passed in the twelfth year of Her Majesty's Reign and intituled, *An Act to provide by one General Law, for the erection of Municipal Corporations, and the Establishment of Regulations of Police, in and for the several Counties, Cities, Towns, Townships and Villages in Upper Canada*, or under any other Act passed 38 40 42

or to be passed whereby any local or direct taxes have
 2 been or shall be authorized to be levied, and when by no
 other express provision shall be made in this respect, shall
 4 be levied upon the whole taxable real and personal property
 of the locality to be taxed, in proportion to the assessed
 6 value thereof, (subject to the provisions hereinbefore made
 as to the taxes on personal property), and not upon any one
 8 or more kinds or species of property in particular.

IX. And be it enacted, That all lands shall be assessed
 10 in the Township, Village or Ward in which they lie, and
 in the name of and against the owner thereof, if known and
 12 if he resides or has a legal domicile, when the assessment
 shall be made, within such township, village or ward, or the
 14 Town or City in which it is included, and if such lands be
 occupied by such owner or wholly unoccupied; but if the
 16 owner be not so resident or be unknown and the land be
 occupied, it shall be assessed in the name of and against the
 18 occupant; and occupied land owned by a party residing
 or having a legal domicile in the township, village, town
 20 or city where the same is situate, but occupied by another
 party, may be assessed in the name of and against the owner
 22 or the occupant (inserting the names of both in the Roll
 with the word " or " between them and notifying both in
 24 the manner hereinafter provided) and the taxes thereon
 may be recovered from either or from any future owner or
 26 occupant, saving his recourse against any other party; and
 if any land be owned or occupied by more than one party,
 28 then any one or more of them may be deemed the owner or
 owners, occupant or occupants, and shall be liable ac-
 30 cordingly, saving his or their recourse against the others:
 and any occupant may deduct from his rent any taxes
 32 he may have paid, if the same could also have been recovered
 from the owner, unless there be a special agreement between
 34 the occupant and the owner to the contrary.

In what places
 real property
 shall be as-
 sessed, and
 against whom

X. And be it enacted, That unoccupied lands not
 36 known to be owned by any party resident or having a legal
 domicile in the Township, Village, Town or City where
 38 the same are situate, or belonging to any party whose resi-
 dence or domicile, upon diligent enquiry by any Assessor
 40 of such township, village, town or city, shall not be found
 therein, shall be denominated "Lands of non-residents,"
 42 and shall be assessed as hereinafter provided.

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

XI. And be it enacted, That every party shall be
 44 assessed in the Township, Village or Ward where he actually
 resides when the assessment is made, for all personal

Where person-
 al property
 shall be as-
 sessed and
 against whom,

property owned by him and wheresoever situate, including
 all personal property in his possession or under his sole
 control as trustee, guardian, executor or administrator; and
 in no case shall property so held be assessed against any other
 party, and if it be owned or possessed by or under the
 control of more than one party, each shall be assessed for
 his share, or if they hold in a representative character then
 each shall be assessed for an equal portion.

Realty of
 Corporations-

XII. And be it enacted, That the real estate of all
 incorporated companies liable to taxation, shall be assessed
 in the Township, Village or Ward where the same shall lie,
 in the same manner as the real estate of individuals; and
 their personal property shall not be assessed against them,
 but each shareholder shall be assessed for the value of
 his share or shares as part of his personal property.

Personalty.

Taxable year
 to correspond
 with the natu-
 ral year.

XIII. And be it enacted, That all taxes which have been
 or which shall be levied or assessed in Upper Canada
 during the present year, shall be held and taken to be the
 taxes for the year ending the thirty-first day of December,
 one thousand eight hundred and fifty; 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 under which the same are imposed or authorized or
 directed to be levied.

Taxes in
 Townships
 and Counties
 to be by
 estimate.

In other pla-
 ces by yearly
 rate in the
 pound.

XIV. And be it enacted, That the sums which shall be
 required by law, or by any by-law of any Township,
 or County, for any lawful purpose, shall and may be taxed,
 rated and raised upon estimate of the amount required for
 any such lawful purpose for each year in which such tax is
 to be levied; but in Cities and incorporated Towns or
 Villages, the taxes shall be imposed by By-laws declaring
 the yearly rate in the pound to be levied on the yearly
 value of all real property, and the yearly rate (if any) to be
 paid on personal property, subject always to the limitation
 in the sixth section.

As to any
 surplus or
 deficit in the
 amount raised
 for any pur-
 pose in Town-
 ships or
 Counties,

XV. And be it enacted, That whenever the amount
 of taxes which shall be assessed in any Township or
 County, incorporated Village, Town or City, for any
 purpose, shall exceed the charges for such purpose, the
 overplus shall remain at the credit of such Township or

County, Village, Town or City, and shall go to the reduction
 2 of the tax for the same purpose for the succeeding year,
 or if such purpose shall have been accomplished then to
 4 the reduction of such other tax as the Municipality or
 Council of such Township or County, Village, Town or City
 6 shall think fit to direct ; and if the amount of taxes which
 shall be so assessed for any purpose, shall be less than the
 8 charges for such purpose; such deficiency shall go in increase
 of the tax for such purpose in the succeeding year : but
 10 in Cities and incorporated Towns or Villages, the amount
 assessed and levied shall form part of the general funds at
 12 the disposal of the Corporation unless otherwise specially
 appropriated.

In Cities or
 incorporated
 Towns or
 Villages.

14 A And be it enacted, That the yearly value
 aforesaid of real property in Cities or incorporated Towns
 16 or Villages, shall be the real rack-rent or full yearly value
 thereof, to be ascertained by the assessors in the manner
 18 hereinafter provided, for each separate tenement ; except
 that if more than one fourth of an acre of land be attached to
 20 any house or building forming a separate tenement; the
 overplus shall be held to be vacant ground, the full actual
 22 value whereof shall be estimated by the assessors, and the
 yearly interest on such value at six per cent per annum,
 24 and shall be deemed its yearly value.

What shall be
 deemed
 the yearly
 value of lands,
 &c.

Exception:

B And be it enacted, That for and notwithstanding
 26 any thing in the Act last above cited or in any act or law to
 the contrary, the number of Assessors or Collectors to be
 28 appointed in and for any City, Town, Village or Township
 shall be one or more in the discretion of the Municipality
 30 or Council thereof ; and such Municipality or Council
 may in their discretion appoint the same assessor or
 32 collector to act in and for any number of Wards or for
 the whole of any City or Town.

Number of
 Assessors or
 Collectors how
 fixed.

34 XVI. And be it enacted, That the Assessors (if there be
 more than one) appointed for any Township, Village or
 36 Ward, may divide the same by mutual agreement into
 convenient assessment districts, not exceeding the number
 38 of Assessors in such Township, Village or Ward, and
 may assign each such assessment district to any one of
 40 the said Assessors to act therein alone ; but this shall not
 prevent any other or others of them from acting therein,
 42 if he or they shall deem it expedient so to do.

Locality may
 be divided into
 assessment
 Districts.

44 XVII. And be it enacted, That between the *first* day of
February, and the *first* day of *April*, in each year, the

When the
 Assessors

shall make out
their rolls.

Assessor or Assessors for each Township, Village or Ward, shall proceed to ascertain by diligent enquiry, the names of all the taxable inhabitants and parties in their respective Townships, Villages and Wards, and also all the taxable property within the same, and its extent, amount and value. 2
4

Form of as-
essment rolls:
and their
contents.

XVIII. And be it enacted, That the Assessor or Assessorss for each Township, Village and Ward, shall prepare an Assessment Roll, in which shall be 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 parties in the Township, Village or Ward: in the second column, the quantity of land to be assessed against each party: in the third column, the full actual or yearly (as the case may be) 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 of such party, (after deducting all just debts owing by him, or his proportion thereof if they be owing by him jointly with others) or his expected income for the year, if any taxable as aforesaid, as the case may be. 6
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As to persons
assessed in a
representative
character.

XIX. 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, or for the proper proportion thereof, if others be joined with him in such representative character. 26
28
30
32
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36
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How lands of
non-residents
shall be enter-
ed in the rolls.

XX. And be it enacted, That the lands of non-residents shall be designated in the same Assessment Roll but in a part separate from the other assessments, headed "Non-residents' Land Assessments," and in the manner following, that is to say: 40
42

If the land to be assessed be a tract not known to be subdivided into lots, it shall be designated by its boundaries or other intelligible description: 44

If it be a tract which is known to be subdivided into 46

lots, or be part of a tract known to be so subdivided, the
2 Assessors shall proceed as follows :

They shall designate the whole tract in the manner
4 above prescribed with regard to undivided tracts :

If they can obtain correct information of the subdivisions,
6 they shall put down in their assessment rolls, and in a first
column, all the unoccupied lots owned by non-residents, by
8 their numbers and names alone and without the names of
the owners, beginning at the lowest number and proceeding
12 in numerical order to the highest ; in a second column,
and opposite to the number of each lot, they shall set
14 down the quantity of land therein liable to taxation ; in a
third column, and opposite to the quantity, they shall set
18 down the value of such quantity, and if such quantity be
a full lot, it shall be sufficiently designated as such by its
20 name or number as aforesaid, but if it be part of a lot, the
part shall be designated by boundaries or in some other
22 way by which it may be known.

XXI. And be it enacted, That all real and personal
24 property liable to taxation shall be estimated by the
Assessors at its full value, (or full yearly value as the case
26 may be) as they would appraise the same in payment of a
just debt due from a solvent debtor. Assessed
value to be
the full value.

XXII. And be it enacted, That if any person whose
28 personal property is liable to taxation, shall at any time
before the Assessors shall have completed their assessments,
30 make an affidavit or affirmation of the value of such
personal property according to the form marked A, or in
32 case he shall be an Executor, Administrator or Trustee,
34 then according to the form marked B, it shall be the duty
of the Assessors to value such personal estate at the sum
36 specified in such affidavit or affirmation and no more. Value of per-
sonalty to be
reduced on
affidavit of the
party assessed.

A.

“ I, A. B. do hereby solemnly swear (or affirm as the
38 “ case may be), that the value of my personal property after
“ deducting therefrom my just debts, (or, if the income of the
40 “ party be taxable as his personal property, that the income
“ which I expect to derive for the now current year from
42 “ my profession, (office or calling,) of)
“ does not (or will not) to the best of my knowledge and
44 “ belief, exceed the sum of
“ pounds currency.” Form of affi-
davit.

B.

Form of affidavit.

“ I, A. B. do hereby solemnly swear (*or affirm as the case may be*), that the value of the personal property held by me as Executor, (Administrator *or* Trustee, as *the case may be*), of _____ after deducting therefrom all just debts due by me in that capacity, does not to the best of my knowledge and belief exceed the sum of _____ pounds currency.” *If others be joined in such representative character, the form will be varied accordingly.*

Tax instead of statute labour; in Cities and Towns, &c.

XXIII. And be it enacted, That every male inhabitant of 12 any City, incorporated Town or Village, of the age of twenty-one or upwards and not over sixty, not otherwise 14 assessed, and not now exempted by law from performing statute labour, shall instead of such labour be taxed *ten* 18 shillings yearly, to be levied and collected in the same manner as other local taxes, to the use of the corporation 20 of the place; and the Assessors shall return on their Rolls a list of the persons liable under this section, and shall 22 give them like notice with other parties assessed; and the Clerk of the Corporation shall enter their names and the 24 sum for which they are taxable, on the collection Rolls, and the Collectors shall collect and pay over the same in 26 like manner as other taxes: And that every male inhabitant of any Township between the ages aforesaid and not 28 otherwise assessed, shall be liable to *two* days of statute labour on the Roads and Highways in such Township; 30 and every party assessed upon the assessment Roll of any Township shall if property of such party be assessed— 32

Statute labour in Townships. Parties not assessed.

Parties assessed.

At not more than £	be liable to	days of labour,	
At more than £	but not more than £	to days “	34
At more than £	but not more than £	to days “	
At more than £	but not more than £	to days “	36
At more than £	but not more than £	to days “	
At more than £	but not more than £	to days “	38
At more than £	but not more than £	to days “	
At more than £	but not more than £	to days “	40
At more than £	but not more than £	to days “	
At more than £	but not more than £	to days “	41

Commutation.

unless the Municipality of such Township shall have directed by By-law that a sum of money be paid in com- 44 mutation of such labour, in which case all the provisions of this section as to the said tax of ten shillings, shall 46 apply to the commutation money to be paid under such By-law: Provided always, that the Municipality of any 48

Proviso: Sta-

Township may by By-law reduce the number of days labour, to which any such party shall be liable, and may again by By-law increase the same, not exceeding in any case the number of days above limited.

tute labour may be reduced by by-law.

XXIV. And be it enacted, That the Assessors shall complete their Assessment Rolls on or before such day in every year as the Council or Municipality of the City, Town, Village or Township shall appoint.

Time for completing assess-Rolls.

XXV. And be it enacted, That the Assessors shall also immediately after completion their Roll, leave for every party named thereon and resident or domiciled within the City, Town or Village or Township, a notice of the actual or yearly value at which his real property and of the sum at which his personal property shall have been assessed by them.

Notice to parties assessed.

XXVI. And be it enacted, That all affidavits and affirmations relating to assessments, required before the certifying of the Rolls by the Assessors as hereinafter mentioned, shall be made before the Assessor, or if there be more than one then before any 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.

Affidavits and affirmations before whom made, &c.

Perjury clause.

XXVII. And be it enacted, That immediately after the completion of their Rolls, the Assessors, or if there be more than one, the Assessor or a majority of them, shall sign the Assessment Roll, first attaching thereto a certificate signed by them, in the following form:

Rolls to be certified by Assessors.

“ I do (or we do severally) certify, that I (or we) have set down in the above Assessment Roll, all the real property liable to taxation, situate in the Township, Village or Ward of (as the case may be) and the true actual (or yearly) value thereof in each case, according to the best of my (or our) information and judgment; and also that the said Assessment Roll contains a true statement of the aggregate amount of the taxable personal property of every party named in the said roll; and that with the

Form of certificate.

“ exception of those cases in which the value of such per-
 “ sonal property has been sworn to or affirmed by the 2
 “ owner or possessor, I (*or we*) have estimated the same
 “ according to the best of my (*or our*) information and 4
 “ belief.”

Certified
 Roll to be
 delivered to
 the clerk.

XXVIII. And be it enacted, That the roll thus certified 6
 shall, on or before such day as the Council of the City,
 Town, Village or Township shall appoint, be delivered by 8
 the Assessor or Assessors to the Clerk of the Township,
 Village, Town or City (*as the case may be*), who shall lay 12
 the Roll before the Court of Revision hereinafter men-
 tioned. 14

Appeal given
 to parties
 deeming
 themselves ag-
 grieved and
 Court for
 trying it.

XXIX. And be it enacted, that in case any party 18
 shall deem himself overcharged by the assessor or asses-
 sors in his or their Roll, he or his Agent may, within six
 days after the notice aforesaid shall have been left for him 20
 as aforesaid, or if he be, a non-resident then within six
 days after the Roll shall have been returned to the Clerk, 22
 notify the Clerk of the City, Town, Village or Town-
 ship, in writing of such overcharge, and the complaint 24
 shall be tried by a Court of five Members of the City,
 Town Village, or Township Municipality or Council, to be 26
 appointed by such Municipality or Council, and at such
 time as the said Court shall appoint, reasonable notice of 28
 such time being given to the complainant and to the assessor
 or assessors who made the Roll ; and the Court after 30
 hearing the complainant and the assessor or assessors and any
 witness so adduced by either of them, upon oath, or without 32
 hearing either of them who shall fail to appear, shall finally
 determine the matter and affirm or amend the Roll 34
 accordingly : and any three or more Members of the Court
 shall be a *quorum*, and any majority of a *quorum* may 36
 decide all questions before the Court : and if any two
 Members of the Municipalit yor Council (whether Members 38
 of the said Court or not) shall think that any party has been
 assessed too low, the clerk shall, on their request in writing, 40
 give reasonable notice to such party and to the assessor or
 assessors, of the time when the matter will be tried by the 42
 said Court, or if such party be a non-resident, shall insert
 such notice in some newspaper published in the City, 44
 Town, Village or Township, or if there be none, then in
 one published at the nearest place in the County, giving in 46
 such notice either the name of the party or a general des-
 cription of the property if the name be not on the Roll, 48
 and inserting any number of such names or descriptions in
 the same advertisement ; and the matter shall be decided in 50

Evidence.

Quorum.

If any party
 has been
 assessed too
 low.

the same manner as complaints by a party assessed; and
 2 the Roll as finally passed by the said Court and certified
 by the clerk as so passed, shall be valid and shall bind all
 4 parties concerned, notwithstanding any defect or error
 committed in or with regard to such Roll: Provided
 6 always, that with regard to the amount of the taxable
 personal property of any party, the oath of such party in
 8 the form A or B (as the case may be) shall be deemed
 sufficient evidence of the truth of the facts therein stated.

Roll finally
 certified to be
 binding.

Proviso as to
 personalty.

12 XXX. And be it enacted, That the said Court shall
 also have power to receive and decide upon any petition
 14 from any party assessed for any tenement which shall
 have remained vacant during more than three calendar
 18 months in the year for which the assessment was made, or
 from any party who from sickness or extreme poverty
 20 shall declare himself unable to pay his taxes or who by
 reason of any gross and manifest error in the Roll as
 22 finally passed by the Court, shall have been over-charged
 more than 25 per cent on the sum he ought to have been
 24 charged; and to remit or reduce the taxes due by any such
 party, or to reject such petition, as to them shall seem meet
 26 and right, unless some By-law shall be in force to govern
 them in this behalf, in which case they shall decide in
 28 accordance with such By-law: and the Council or Muni-
 cipality of any City, Town, Village or Township, is hereby
 30 empowered to make such By-laws and to repeal or amend
 the same from time to time.

Court may
 make reduc-
 tions in cer-
 tain cases of
 hardship.

32 XXXI. And be it enacted, That the said Court shall
 have full power to meet and adjourn from time to time at
 34 pleasure, and the Court or any Member thereof, may
 administer an oath to any party or witness, or may issue
 36 summonses to any witness to attend such Court; and if any
 witness so summoned shall fail to attend, (being tendered
 38 compensation for his time at the rate of two shillings
 and six pence a day), he shall incur a penalty of *five pounds*,
 40 to be recovered with costs by and to the use of the Corpo-
 ration of the City, Town, Village or Township, in any
 32 way in which penalties incurred under any By-law thereof
 may be recovered; and the Clerk of the Corporation shall
 44 be the Clerk of the said Court.

Powers of
 the Court.

XXXII. And be it enacted, That in every case in which
 46 any sum is to be levied for County purposes, the Municipal
 Council of the County shall by By-law direct what portion
 48 of such sum shall be levied in each Township or incorpo-
 rated Town or Village in County; and it shall be the duty

In taxes for
 county purpo-
 ses the sum
 payable by
 each township
 to be fixed.

the County Clerk before the day of
 in each year to certify to the Clerk of each Township, or 2
 incorporated, Town or Village in his County, the total 4
 amount which shall have been so directed to be levied 4
 the then current year for County purposes; and for the
 guidance of such Municipal Council, the Clerk of each 6-
 incorporated Town, Village or Township shall forthwith
 after the final revision of the assessment Rolls for the 8
 same, transmit so the County Clerk a statement of the
 aggregate value or yearly value (as the case may be) of all 10
 the taxable real property, and of the amount of all taxa-
 ble personal property on such Rolls respectively, as finally 12
 revised and passed; but the failure to transmit any such
 Roll shall not affect the validity of any By-law of such 14
 County Municipal Council.

County coun-
 cil to have
 copies of
 assessment
 rolls for their
 guidance.

Proviso.

Clerks to make
 out collector's
 rolls; their
 form and con-
 tents.

XXXIII. And be it enacted, That it shall be the duty of 18
 the Clerk of the City, Town, Village or Township to make
 out a Collector's Roll for the Township or Village, or 20
 for each Ward in the City or Town, as the case may be, on
 which the names of the parties assessed shall be set down 22
 in alphabetical order, and on which shall be set down,—
 the name of each party, the correct assessed value of the 24
 real property of each party, and the amount of personal
 property for which such party is taxable, as the valuation 26
 on such roll may in any case be affected by any such
 revision as aforesaid; and he shall also set down on the 28
 same roll the true valuation of the lands of non-residents,
 opposite to the respective lots, part-lots or parcels of land, 30
 and as the same may be affected by such revision or
 equalization: and he shall also calculate and set down the 32
 amount for which each party, or each lot or piece of land
 of a non-resident is chargeable, for any sum or sums 34
 ordered to be levied by the Municipal Council of the
 County for County purposes, under the head of "County 36
 Rate," the aggregate of which column shall be the whole
 sum for which the Township, Village or Ward, shall be 38
 taxed for County purposes: and he shall also calculate
 and set down on the Roll, in a separate column, opposite 40
 to the names and lots therein, the amount with which
 each party or lot is chargeable for any sum or sums ordered 32
 to be levied by the Township, Village, Town, or City
 Municipality or Council for Township, Village, Town or 44
 City purposes; the aggregate of which column shall be
 the whole sum to be levied for such Township, Village, 46
 Town or City purposes, and which column shall be headed
 "Township Rate," "Village Rate," "City Rate," or "Town 48
 Rate," as the case may be.

XXXIV. And be it enacted, That every Collector upon
 2 receiving his Collection Roll, shall proceed to collect the
 taxes therein mentioned, and for that purpose shall call at
 4 least once on the party taxed, or at the place of his usual
 residence or domicile, if within the Township, Village,
 6 Town or City, in which such Collector has been appointed,
 and shall demand payment of the taxes charged on the
 8 property of such party.

Duty of collectors on receiving their rolls.

XXXV. And be it enacted, That in case any party shall
 10 refuse or neglect to pay the taxes imposed upon him, for the
 space of fourteen days after such demand made as aforesaid,
 12 the Collector shall levy the same with costs, by distress
 and sale of the goods and chattels of the party who ought
 14 to pay the same, or of any goods or chattels in his possession,
 where ever the same may be found within the Township,
 18 Village, Town or City in which he is the Collector ; and
 no claim of property, lien or privilege thereupon or thereto,
 20 shall be available to prevent the sale, or the payment of the
 taxes and costs out of the proceeds thereof.

Taxes how levied if not paid, and on what goods.

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

Notice and manner of sale.

XXXVII. And be it enacted, That if the property dis-
 30 trained shall be sold for more than the whole amount of the
 taxes and costs, the surplus shall be returned to the party in
 32 whose possession such property was when the distress was
 made, if no claim to such surplus shall be made by any
 34 other party, on the ground that the property sold belonged
 to him, or that he is entitled by lien or privilege to such
 36 surplus ; and if any such claim be made and be admitted
 by the party for whose taxes the same was distrained, the
 38 surplus shall be paid to such owner ; but if such claim
 be contested, the surplus money shall be paid over by the
 40 Collector to the Township, Village, or Town Treasurer,
 or City Chamberlain, who shall retain the same until the
 42 respective rights of the parties shall be determined by action
 at law or otherwise.

Surplus how dealt with.

XXXVIII. And be it enacted, That if any party against
 44 whom any tax now is or hereafter shall be assessed in any
 46 Township, Village, Town or City, shall have removed out

Powers of Collector where parties have removed

of the same after such assessment, and before such tax shall have been collected, or if any party 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, and payable by him, it shall be lawful for the Collector of such Township, Village, Town or City, to levy and collect such tax with costs, by distress and sale of the goods and chattels of the party aforesaid, in any Township, Village, Town or City within the same County, to which such party shall have so removed, or in which he shall reside, or of any goods or chattels in his possession therein : and if in any case the taxes payable by any party cannot be recovered in any special manner provided by this act, they may be recovered, with interest and costs, as a debt due to the City, Town, Township, or Village in any competent Court in this Province ; and the production of a copy of so much of the Collector's Roll as shall relate to the taxes so payable by such party, purporting to be certified as a true copy by the clerk of such City, Town, Township or Village, shall be *prima facie* evidence of the debt : and the taxes accrued or to accrue on any land shall be a special lien on such land, having preference over any claim, lien, privilege or incumbrance of any party except the Crown, and shall not require registration to preserve it, and shall bear interest from the time they become due, which interest shall be deemed part of such taxes : Provided always that out of the amount recovered in any such suit, the Treasurer of the Town, Township or Village shall pay over to the Treasurer of the County, the portion (if any) appertaining to the County.

Taxes how recoverable when the special means shall be insufficient.

To be a privileged lien on land.

Proviso.

Collector may receive taxes on undivided portions of lands, &c.

Entry in such case.

XXXIX. And be it enacted, That the Collector shall receive the tax on any lot, piece or parcel of land, separately assessed, although the taxes on others assessed against the same party be not paid, or upon any undivided part of any such lot, piece or parcel of land, provided the person paying such tax shall furnish in writing a statement of such undivided part shewing also who is the owner thereof ; and if the tax on the remainder of such lot, piece or parcel of land shall remain unpaid, the Collector shall enter the substance of such statement in his return to the proper Treasurer or City Chamberlain, to the end that the part on which the tax remains unpaid may be clearly known, so that such undivided part may be excepted in case of the sale of the remainder.

XL. And be it enacted, That it shall be the duty of
 2 the Collector to receive taxes upon the lands of non-resi- And on lands
 of non-resi-
 dents.
 dents if tendered to him within the time of his collection.

4 XLI. And be it enacted, That on or before the *first* day
 of *August*, in each year, it shall be the duty of each Col- Time for re-
 turn of collec-
 tors rolls.
 6 lector to return his Collector's Roll to the Treasurer
 of the Township, Village or Town, or City Chamberlain,
 8 and to pay over the amount payable to such Treasurer or
 Chamberlain.

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

XLIII. And be it enacted, That it shall be the duty of Treasurer, or
 Chamberlain
 to keep copy of
 roll as to lands
 of non-resi-
 dents.
 30 the proper Clerk, previously to the delivery of the Collec-
 tor's Rolls by him to the several Collectors, to furnish
 32 the Treasurer of the Township, Village, or Town or the
 Chamberlain of the City, with a correct copy of each
 34 roll so far as the same relates to the lands of non-residents;
 and such Treasurer or Chamberlain shall enter the same in
 36 a book to be kept by him for that purpose, together with
 the taxes charged upon such lands.

28 XLIV. And be it enacted, That upon the return of the And enter
 taxes paid.
 Collectors' Rolls to the said Treasurer or Chamberlain, he
 40 shall enter in the said book any taxes which may have
 been charged upon such lands by the Municipal Council
 42 of the County in which the land is situate, and he shall
 also enter in the said book, the taxes which shall appear
 44 to have been received on such lands by the Collector.

Duty of treasurer or chamberlain as to such lands on which taxes are not paid.

XLV. And be it enacted, That it shall be the duty of the said Treasurer or Chamberlain, to prepare a list of such lands in each Township, Village, Town or City upon which any 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 Rates, and the amounts due for Township, Village, Town or City Rates, and it shall be the duty of such Treasurer or Chamberlain within *one month* after the receipt of such Collector's Roll, to address a circular letter through the Post to the owners of the several lots or part lots of land respectively, on which taxes are still due, stating the amount due and calling upon such owners respectively for payment thereof: Provided always, that in any case where the Treasurer or Chamberlain shall not be able to satisfy himself who the owner of any land in the said list is, or where he resides it shall be the duty of such Treasurer or Chamberlain to publish in the *Government Official Gazette* of the Province, a list of such lands, setting forth the total amount due on each and calling on the owners for payment, charging the expenses of publication against the lands in question in proportion to the amount due on them respectively; and such expenses shall be levied on such lands with the taxes due on them, and with the same advantage of privileged lien.

Where the owner of any lands cannot be found.

Duty of treasurers of counties as to lands on which taxes remain due on 1st January, 1851.

XLVI. And be it enacted, That the Treasurers of the several Counties in Upper Canada, shall on or before the first day of January, one thousand eight hundred and fifty-one, make out and submit to the Municipal Council of the County, a true list of the lands in their Counties respectively, or in any Cities or the liberties thereof lying within the limits or on the borders of such County, on which any taxes shall then remain unpaid, stating the number of acres in each lot or part lot, describing the same as hereinbefore prescribed with regard to such lands, the number of years for which it is in arrear for taxes, and the amount of taxes due on each lot or part lot respectively, both for taxes chargeable under the Wild Land Assessment Law, and for assessments chargeable under By-Laws of the Municipal Councils, together with the names of the owners respectively, as far as such Treasurers may be enabled to ascertain the same; and the said arrears shall be certified to the Clerk of the proper locality by the County Clerk, and shall be added to the Assessment Roll for the year one thousand eight hundred and fifty-one, and collected in like manner,

And of the county clerks, &c.

and the proper proportions of the monies so collected shall be credited to the Road Fund and to the general Funds of the proper Counties, and paid over accordingly.

4 XLVII. And be it enacted, That in all cases where any Township or Townships or any part or parts thereof, shall have been detached from any District or County for the formation of any new District or County, since the passing of the Wild Land Assessment Law, the Treasurers of each of such Districts or Counties respectively, shall on or before the first day of January, one thousand eight hundred and fifty-one, meet together at some convenient place to be agreed upon between them, and make up a correct list of the arrears of taxes due on the lands in such Townships or parts of Townships respectively, up to the periods at which such lands became parts of the said new Districts or Counties, and it shall be the duty of the Clerk of the County in which the Township then actually lies, to include the amount of such arrears of taxes as aforesaid due in the Township, in his list of arrears of taxes due on such lands, respectively, for the year one thousand eight hundred and fifty-one; and it shall be the duty of the Treasurer of the County to pay over to the Treasurer of the County from which (or from the District subsequently forming it,) such Townships or parts of Townships were respectively detached, that portion of the said arrears accrued while the Township was part of such District or County, which is by law applicable for County purposes, reserving for the use of his own County, that portion only of such arrears which is applicable for the improvement of the Roads and Bridges in the said Townships respectively; the said payments to be made as aforesaid on or before the first day of January, one thousand eight hundred and fifty-two.

As to townships or parts of townships which have been detached from districts or counties within a certain time.

34 XLVIII. And be it enacted, That the Township, Village or Town Treasurer or City Chamberlain, shall within thirty 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 of non-residents for the amount of the taxes then remaining due thereon, with his costs.

Warrant for levying taxes on non-residents, lands if not paid.

42 XLIX. And be it enacted, That the Sheriff or High Bailiff, to whom the warrant is directed, shall, within the then current year, cause the same to be executed, giving at least three months notice, and shall make return thereof to

Duty of sheriff &c., to whom the warrant is addressed.

the Treasurer or City Chamberlain, issuing the same, and shall pay to him the money levied by virtue thereof; 2
and the Sheriff shall have for executing and returning such warrant, *five shillings* for the Sale of each separate lot or 4
parcel of land, and may deduct and retain for himself *three* per cent on the amount levied by him and the remainder 6
whereof shall be paid over to the Treasurer or Chamberlain.

Notice of time,
and place of
sale.

L. And be it enacted, That the said Sheriff or High 8
Bailiff, shall give notice of the time and place of sale of any
real estate so taken for taxes, by an advertisement thereof, 10
months successively, in some newspaper of the
County or City where the real estate lies, if there be any 12
such newspaper, and if not then in a newspaper printed in
any adjacent County, the last publication of which adver- 14
tisement shall be at least one week prior to the time of
sale. 16

Further
notice.

LI. And be it enacted, That the said Sheriff or 18
High Bailiff shall also post a notice similar to the adver-
tisement required by the preceding section, in some conve-
nient and public place within the County or City, three 20
weeks before the time of sale.

Contents of
notices.

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

Sale if no
person comes
forward to
pay the taxes.

LIII. And be it enacted, That if no person shall appear 30
to pay the taxes at the time and place appointed for the
sale of lands so taken for taxes, the Sheriff or High 32
Bailiff, shall sell by public auction so much of such
lands as shall be sufficient to discharge such taxes, with 34
the interest thereon, and all lawful charges incurred in and
about such sale and the collection of such taxes, selling in 36
preference such part of such real estate as he may consider
it most for the advantage of the owner to sell first, stating 38
distinctly in the certificate to be delivered by him to the
purchaser, what part of the lot is so sold, or that the whole 40
lot or estate is so sold, as the case may be.

Certificate to
be given by
sheriff, &c., to
purchaser.

LIV. And be it enacted, That the Sheriff or High Bailiff 42
selling any lands for taxes, shall give a certificate under his
hand to the purchaser, describing the lands sold, the 44

quantity of such lands, the sum for which they were sold
 2 and the expenses of sale, and stating that a deed conveying
 the same to such purchaser will be executed by the Sheriff
 4 or High Bailiff, on his demand, at any time after the
 expiration of three years from the date of such certificate,
 6 if the land be not previously redeemed.

LV. And be it enacted, That all holders of Sheriff's
 8 or High Bailiff's certificates for lands sold under this
 Act shall pay the taxes which may accrue thereon
 10 during the term allowed for redemption, and the taxes
 so paid shall be added to the amount specified in such
 12 certificate, and shall be subject to the payment of ten
 per cent interest in like manner, provided the holder
 14 of such certificate shall have given the Sheriff or High
 Bailiff notice and proof of the payment of such taxes,
 16 in order that the amount and interest thereon may be
 by him received from the party redeeming: Provided
 18 always that if the holder of such certificate shall neglect to
 pay the taxes accruing as aforesaid, such lands shall be
 20 again sold as hereinbefore provided, subject to the right of
 redemption by the first purchaser during the three years
 22 from such second sale, on the payment of the amount dis-
 bursed by the second purchaser with interest at the rate of
 24 ten per cent per annum, and without prejudice to the right
 of the original owner to redeem the same from either
 26 purchaser, on the payment of the price, interest at the rate
 last aforesaid, and all lawful costs, at any time during the
 28 three years from the first sale, but not afterwards.

Holders of
 certificates to
 pay taxes,
 saving their
 recourse.

Proviso: in
 case of neglect
 to pay such
 taxes.

LVI. And be it enacted, That the owner of any real
 30 estate sold for non-payment of taxes, or his heirs, executors,
 administrators or assigns, may at any time within *three*
 32 years from the day of sale, redeem the estate sold, by paying
 or tendering to the Sheriff of the County or High Bailiff
 34 of the City, for the use and benefit of such purchaser or
 his legal representatives, the sum paid by him, including
 36 taxes paid since the sale, together with interest on such
 sum or sums, at the rate of ten per cent per annum, as
 38 such amount may be officially known to such Sheriff or
 High Bailiff; and the said Sheriff or High Bailiff shall
 40 give to the party paying such redemption money, a receipt
 stating the sum paid and the object of the payment,
 42 and such receipt shall be evidence of the redemption.

Term allowed
 for redeeming
 such lands,
 and conditions
 of redemption.

LVII. And be it enacted, That if the land be not
 44 redeemed within the period hereinbefore allowed for its
 redemption, the Sheriff or High Bailiff shall, on the demand

If the land be
 not redeemed,
 sheriff, &c., to

convey it to purchaser. of the purchaser at any time after the expiration of the said period, and on payment of the sum of *two shillings and six-pence* to him by such purchaser, execute and deliver a deed of sale of such Land to the purchaser, his heirs and assigns; and such deed shall state the date and cause of sale and the price, and shall describe the land by its situation, boundaries and quantity, and shall have the effect of vesting the land in the purchaser, his heirs and assigns, in fee simple, free and clear of all charges and incumbrances thereon, except taxes accrued since those for the non-payment whereof it was sold; and the Sheriff or High Bailiff shall also give the purchaser a certificate of the execution of such deed, containing the particulars aforesaid, under his hand and seal, which for the purposes of registration of the deed in the Registry Office of the proper County shall be deemed a memorial thereof, and the deed shall be registered and a certificate of the registry thereof granted by the Register, on production to him of the Deed and Certificate and without further proof: and the Register shall for the Registry and Certificate thereof be entitled to *three shillings and six-pence*, and no more.

What the deed shall state. 2
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Certificate for Registry. 2
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Fee to registrar. 2
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Purchaser to have certain rights before the conveyance is made to him. LVIII. And be it enacted, That the purchaser of any land sold for taxes under this Act shall, on receipt of the Sheriff's or High Bailiff's Certificate of sale, become the owner thereof, so far as to have all the necessary rights of action and powers for protecting the same from spoliation or waste until the expiration of the term during which the land may be redeemed: he shall not knowingly permit any person to cut Timber growing upon the land, or otherwise injure the land, nor shall he do so himself, but may use the same without deteriorating its value; provided always, that from and after tender of the full amount of redemption money required by this Act, the said purchaser shall cease to have any further right in or to the land in question. 22
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Sheriff to pay over monies levied. LIX. And be it enacted, That it shall be the duty of the Township, Village or Town Treasurer, on the receipt from the Sheriff of the taxes on the lands of non-residents, to pay over, as soon as reasonably may be, to the County Treasurer, the amount of such taxes belonging to the County. 36
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Treasurers and chamberlains to give security. LX. And be it enacted, That every Township, Village, Town or County Treasurer or City Chamberlain, and every collector, before entering upon the duties of his office, shall enter into a bond with two or more sufficient sureties, in such sum as the Municipal Council of the County, or 42
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the Township or Village Municipality, or the Town or
 2 City Council, shall require by any By-law to be passed in
 that behalf, and in the manner required by such By-law,
 4 and in conformity to all the provisions thereof; and such
 sureties shall be to the satisfaction of such Municipal
 6 Corporations respectively, and such bond shall be to the
 Township, Village, Town, City or County, by its corporate
 8 name, and shall be conditioned for the faithful performance
 of the duties of such Treasurer, Chamberlain or Collector.

10 LXI. And be it enacted, That if any Assessor shall
 refuse or neglect to perform any of the duties required of
 12 him by this Act, he shall for every such offence, upon
 conviction thereof, before the *Recorder's* Court of any
 14 City, or before the Court of General Quarter Sessions of
 any County, in which he shall be Assessor, forfeit the sum
 16 of *Twenty-five Pounds* to Her Majesty, Her Heirs and
 Successors; and if any Assessor shall neglect, or from any
 18 cause omit to perform his duties, the other Assessor or
 Assessors for the same locality, if there be more than one,
 20 or either of them, shall, until a new appointment, perform
 such duties, and shall certify upon their Assessment Roll
 22 the name of such delinquent Assessor, and shall state, if he
 or they know it, the cause of such omission.

Penalty on
 Assessor no-
 glecting his
 duty.

His colleagues
 may act for
 him.

24 LXII. And be it enacted, That if any Assessor or Col-
 lector acting under this Act, shall make any unjust or fraudu-
 26 lent assessment or collection, or shall wilfully omit any duty
 required of him by this Act, he shall be guilty of a mis-
 28 demeanor, and upon conviction thereof before any Court
 of competent jurisdiction, he shall be liable to a fine not
 30 exceeding pounds, (and to imprisonment until
 the fine shall be paid), or to imprisonment in the common
 32 gaol of the County or City, for a period not exceeding
 calendar months, or to both, in the discretion of the
 34 Court whose duty it shall be to pass the sentence of the
 law on such offender; and proof to the satisfaction of the
 36 Jury, that any real property was assessed by such Assessor
 at an actual or yearly value greater or less than its true
 38 actual or yearly value by per centum thereof,
 shall be *prima facie* evidence that such assessment was
 40 fraudulent and unjust, and the Assessor convicted of having
 made any fraudulent and unjust assessment, shall be
 42 sentenced to the greatest punishment both of fine and
 imprisonment allowed by this section.

Punishment of
 assessor ma-
 king fraudu-
 lent assess-
 ment.

Prima facie
 evidence of
 fraudulent in-
 tention.

44 LXIII. And be it enacted, That if any Collector shall
 refuse or neglect to pay to the County, Township, Village

Mode of enfor-
 cing payment

from a collector
in default.

or Town Treasurer or City Chamberlain, or to such
other person as shall be legally authorized to receive the 2
same, the sums contained on his roll, or duly to account for
the same as uncollected, the County, Township, Village 4
or Town Treasurer or City Chamberlain, shall, within *twenty*
days after the time when such payments ought to have 6
been made, issue a warrant under his hand and seal,
directed to the Sheriff of the County, or to the High Bailiff 8
of such City, commanding him to levy such sum as shall
remain unpaid and unaccounted for, with costs, of the goods, 10
chattels, lands and tenements of such Collector, and to
pay the same to the County, Township, Village or Town 12
Treasurer or City Chamberlain, and to return such
warrant within *forty* days after the date thereof, which 14
warrant the said Treasurer or Chamberlain, shall imme-
diately deliver to the Sheriff of the County or High 16
Bailiff of the City, as the case may require.

Duty of the
sheriff or
high bailiff.

LXIV. And be it enacted, That the Sheriff or High 18
Bailiff, to whom the warrant is directed, shall, within such
forty days, cause the same to be executed, and make 20
return thereof to the County, Village, Township, or Town
Treasurer or City Chamberlain, and shall pay to him the 22
money levied by virtue thereof, deducting for his fees the
same compensation which the Collector would have been 24
entitled to retain.

Proceedings
against a
sheriff or high
bailiff neglect-
ing his duty.

LXV. And be it enacted, That if any Sheriff or High 26
Bailiff, shall refuse or neglect to levy such money, or any
money which he shall be commanded to levy in any warrant 28
lawfully issued under this Act by any Treasurer or Cham-
berlain, or to pay over the same, or shall make a false 30
return to such warrant, or neglect or refuse to make any
return, or shall make an insufficient return, it shall and 32
may be lawful for the Treasurer or Chamberlain, to make
application in a summary manner upon affidavit of the facts, 34
to either of the Superior Courts of Common Law Jurisdic-
tion in Upper Canada, in term time, or to any Judge of either 36
of the said Courts in vacation, for a rule or summons calling
upon such Sheriff or High Bailiff to answer the matter of 38
such affidavit, which said rule or summons, shall be return-
able at such time as the Court or Judge shall direct; and the 40
upon return of such rule or summons, it shall and may be
lawful for the Court or Judge to proceed in a summary man- 32
ner, upon affidavit and without formal pleadings, to hear and
determine the matters of such application; and if the 44
Court or Judge shall be of opinion that the Sheriff or
High Bailiff has refused or neglected to levy such money 46
or to pay over the same, or has made a false return or

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

24 LXVI. And be it enacted, That if any Sheriff or High
 Bailiff, shall wilfully omit to perform any duty required of
 26 him by this Act, and no other penalty be hereby imposed
 for such omission, he shall be liable to a penalty of *fifty*
 28 pounds, to be recovered from him in any Court of compe-
 tent jurisdiction at the suit of the Treasurer of the Town-
 30 ship, Village or Town, or Chamberlain of the City; and
 the said penalty as well as any penalties recovered under
 32 the preceding sections, shall be paid to the Treasurer or
 Chamberlain, for the uses of the Township, Village, Town
 34 or City respectively.

Penalty on
 sheriff or high
 bailiff for ne-
 glect of duty.

36 LXVII. And be it enacted, That this Act shall apply
 solely to that part of the Province called Upper Canada;
 that the Interpretation Act shall apply to this Act; that
 38 the words "Wild Land Assessment Law," shall be
 understood as meaning any and every Act of the Legislature
 40 of Upper Canada, under which taxes were, immediately
 before the coming into force of this Act, imposed on Wild
 41 Lands in Upper Canada; that the word "County" shall be
 held to include Unions of Counties while such Unions
 43 shall continue; and that the word "Ward" shall not be
 held to extend to extend or apply to any rural Ward in
 46 any Township.

Interpretation
 clause.

48 LXVIII. And be it enacted, That this Act shall com-
 mence and have force and effect upon from and after the
 of , one thousand eight
 50 hundred and fifty , and not before.

Commence-
 ment of Act.