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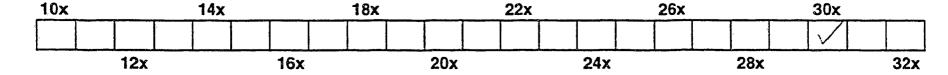
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1st Session, 4th Parliament, 16 Victoria, 1852.

## BILL.

An Act to provide for the recovery of the rates and taxes intended to be imposed by certain By-laws of the late District Councils in Upper Canada.

Received and read a first time, Thursday, 21st October, 1852.

Second reading, Thursday, 28th October, 1852.

MR. LANGTON.

QUEBEO:

## BILL.

An Act to provide for the recovery of the rates and taxes intended to be imposed by certain By-laws of the late District Councils of Upper Canada.

WHEREAS the District Councils of several of the late Districts of Preamble. Upper Canada, intending to carry into effect the enactments of the Act of the Legislature of this Province, passed in the Session held in the fourth and fifth years of Her Majesty's Reign, and intituled, " An 4 & 5 Vic., cap. "Act to provide for the better internal government of that part of this 10. " Province, which formerly constituted the Province of Upper Canada. "by the establishment of Local and Municipal authorities therein," have, since the passing of the said Act, passed divers By-laws imposing rates or taxes on lands in the said Districts, and the rates or taxes so imposed, 10 have been paid by the great majority of the inhabitants and land-holders therein; And whereas it appears, that the total sum or sums to be raised under such By-laws, and the purposes to which they were to be applied, were not first determined by some of the said District Councils, and the sums afterwards apportioned and rated on the lands in the said Districts, but 15 a certain rate or tax of so much per acre, was at once imposed on such lands. and that the said By-laws, or some of them, were otherwise informal, and contained provisions not strictly in accordance with the said Act; And whereas doubts may exist as to the true meaning and intention of the 41st Section of the said Act, and it is expedient to remove any such 20 doubts as to the powers intended to be conferred on such District Councils, of imposing rates or taxes upon lands, and to legalize such rates as, if defective in form, were not inconsistent with the true intent and spirit of the Act above recited; And whereas in several of the said Districts, certain lands were sold for arrears of taxes, which had accrued under the 25 said By-laws, and it is expedient to remove any doubts which may exist, as to the legality of such sales, and to confirm them with such provisions and limitations as shall secure the owners of the lands from any injustice; Be it therefore enacted, &c.,

That from and after the passing of this Act, no By-law of any of the late By-laws of the 30 District Councils of Upper Canada shall be quashed on account of any late District want of form, or on account of any of the provisions thereof not being to be quashed in strict accordance with the letter of the Act hereinbefore recited, so long for want of as such provisions are in accordance with the true intent and meaning of form. this Act.

II. And be it enacted and declared, That any rate or tax, or rates Taxes imposed or taxes, intended to be imposed on the lands in any of the late by them to be Districts of Upper Canada, by any By-law or By-laws heretofore passed held valid by the District Councils thereof, and not disallowed by the Governor, shall be held to be valid, and justly chargeable on such lands, so

Proviso.

Proviso.

long as the same did not in the whole exceed one penny halfpenny currency, per acre, in any one year: Provided always, that no increase or accumulation of such rates, intended to be imposed or charged by any such By-law, in consequence of the non-payment of such rates, shall be held to be valid or chargeable on the said lands: Provided also, that if 5 any such By-law or By-laws shall have taxed the lands in any District, by the acre unequally, so that a different tax was intended to be levied in different Townships or localities, or a different tax upon unoccupied land, from that at which land was rated on the Assessment rolls, the whole of the land in such late District, shall be held chargeable only 10 with the lowest tax per acre, at which any of the land was so intended to be rated.

Provision as to the tax of d of a penny per acre.

III. And be it enacted and declared, That if the By-laws of any of the late District Councils shall have taxed or rated land by the acre, the tax of oneeighth of a penny per acre, charged on unoccupied land, in lieu of Statute 15 labour, by the Act of Upper Canada, 59 Geo. III., cap. 8, shall be held to have merged in the tax imposed by such By-laws, and the land shall not be held to be chargeable therewith; but if the By-laws of any of the said District Councils, taxed or rated the lands not higher than two pence in the pound on the assessed value thereof, then the unoccupied land shall 20 be held also liable to the tax of one-eighth of a penny per acre, unless such By-laws expressly released it from such a charge.

Taxes paid not to be recoverable.

Lands on which such Taxes have been paid re-leased from liability for the year.

IV. And be it enacted and declared, That any sum or sums of money which shall have been paid to the Collector of any Township, in satisfaction of the rates charged on the Assessment Roll, or to the Treasurer of 25 any District, or of any County since the abolition of Districts, in satisfaction of any tax upon land, shall not be recoverable, although such rate or tax may have exceeded that, which might legally have been chargeable, or may have been imposed by an informal By-law of the said District Councils; and no surcharge or additional demand shall be 30 made, if the sums so received by such Collector or Treasurer fell short of what was legally chargeable. And all land, for or in respect of which any such rate or tax has been paid, shall be released from any liability or charge, for the year or years, in respect of which such tax was paid; but all lands liable to assessment, and upon which no payment has been \$5 made in respect of the tax for any year, shall be held chargeable with such a tax for that year, as is hereinbefore declared to be chargeable upon it, notwithstanding any informality in the By-laws by which such tax was intended to be imposed.

Repeal of Byheld to have extinguished arrears. Proviso.

V. And be it enacted and declared, That the subsequent repeal of any 40 laws not to be By-law of any District Council shall not be held to have extinguished the arrears of the taxes imposed or intended to be imposed by such By-law, and which were due for the years previous to the repeal of the By-law. Provided always, that nothing herein contained shall be construed to continue the tax for the year in which such By-law was repealed, and 45 another By-law passed in place thereof; but in all such cases the tax or arrear of tax shall for that year be taken to be that imposed by the repealing By-law.

Treasurer of

VI. And be it enacted, That within months after the passing of every County this Act, it shall be the duty of the Treasurer of every County in Upper 50 certain list of Canada, and he is hereby required, to make out a list of every Lot or

part of Lot in his County, upon which any taxes may appear to be unpaid, lands on and in arrear, whether the said taxes accrued before or after the estab- which such lishment of District Councils. And he shall set down opposite each Lot taxes are due. or part of Lot the total sum, which shall appear to be so due and in arrear 5 up to the 1st day of Jannary, 1853, including in such total sum the proportional charge for the cost of advertising. And he shall calculate the amount of tax due on each Lot according to the provisions of the Acts 59 Geo. III, cap. 7 and 8, and subsequent Acts of the Province of Upper Canada, amending the same, until such time as any By-law of 10 the late District, in which the land so in arrear was then included, came into force, altering the rate authorized and imposed by the said Acts; and from the time any such By-law as aforesaid came into force, and as long as it continued in force he shall calculate the tax according to such of the provisions of this Act, as define the rates and taxes, which 15 shall be chargeable upon the land in respect of the rates intended to be imposed by the By-laws of such District Councils.

VII. And be it enacted, That the Treasurer of each and every County Such lists to in Upper Canada shall cause such list of lands and arrears of taxes to be advertised and how: the be advertised in the Canada Gazette, and in some newspaper pub-lands not to 20 lished in the County in which the lands are situate, in the manner pro- sold before a vided by Upper Canada Assessment Act of 1850. And such lands so certain day. advertised shall not be sold for the arrears of taxes before the 1st of July in the year 1854, anything in the before recited Act to the contrary notwithstanding; Provided always, that the advertisement by this Proviso. 25 Section required to be made, shall be held to be in place of the advertisement required to be made by the aforesaid Assessment Act.

VIII. And be it enacted, That in case any lands have been sold for List of lands arrears of taxes, any part of which were calculated and claimed to be sold and due under any By-law of any of the late District Councils, the Treasurer afterwards redeemed, to 30 of the County in which such lands were situated, shall within three be advertised months after the passing of this Act, prepare and advertise as aforesaid in certain a list of all the lands so sold and not afterwards redeemed, which list cases. shall show the date of sale, the amount for which the land or any portion of it was sold, and the amount of tax, which was justly chargeable upon 35 the land according to the provisions of this Act, up to the date when it was advertised previous to such sale, including in the last named sum the cost of such sale; Provided always, that if in any District no By-law Proviso. was passed imposing a rate on unoccupied land, or a By-law was passed which did not vary the tax to which such lands was liable under the 40 Assessment Laws in force in Upper Canada, it shall not be necessary to advertise the lands sold in any such District, nor shall the lands so sold be liable to be redeemed in the manner provided by the Section of this Act next following.

IX. And be it enacted, That at any time within one year after the date Taxes and 45 of the first publication of the advertisement required to be made by the costs may be next preceding Section, it shall and may be lawful for the owner of any paid on any land within Lot or parcel of land, or for any one authorized on his behalf, to pay to a certain the said Treasurer the amount justly chargeable on the land, as is herein-timeafter before provided, together with the costs of the former sale, and interest tisement 50 thereon from the date of such sale to the date of payment, which payment shall be carried by the Treasurer to the account of the County;

Certificate in such case. and avoidance of sale for taxes.

Proviso: as to persons on the land. and being in the occupation thereof.

and the said Treasurer shall thereupon, without any charge, give to the person so redeeming a certificate, in the form prescribed in the Schedule appended to this Act, and marked A, that the land has been redeemed, which Certificate the Registrar of the County is hereby required to reg per, upon the payment to him of a fee of two shillings and six pence. such Certificate, and the registry thereof shall annul and make void the deed formerly executed by the Sheriff to the purchaser of the land for arrears of taxes, and shall re-convey the land to the former owner, and give him right to the possession thereof as fully as if no such deed of the Sheriff had been executed; Provided always, that if there shall 10 be any improvements upon the land, and the land shall be in the occupanaving made improvements tion or possession of any person having a bona fide title or claim thereto. either as the purchaser at the sale for taxes or by deed, bond, or written agreement to sell from the purchaser, the original owner, before re-entering into possession, shall pay to such occupant reasonable compensation 15 for his improvements made since the date of sale, and such compensation shall be determined in the manner and with the forms provided in case of crroneous surveys by the 49th and 50th Sections of the Surveyors Act. 12 Vic., cap. 35.

List of reto be publish-

Money paid by purchaser of such redeemed land to be refunded with interest

Deed to be cancelled.

X. And be it enacted, That one year after the date of the first adver- 20 deemed lands thement required to be made by the ninth Section of this Act, it shall be the duty of the Treasurer aforesaid to publish in the manner required for the other advertisements before mentioned, a list of all lands previously sold for taxes and conveyed by the Sheriff, but which have been redeemed in the manner provided by the said Section; And the 25 said Treasurer shall at any time after the redemption of the land, upon the demand of the purchaser, and the surrender by him of the Sheriff's deed pay out of any County money in his hands the sum for which the land was sold by the Sheriff, and the cost of the Sheriff's deed and registry thereof, together with the interest upon the whole of such sums from 30 the date of the sale to the date of redemption, and if the Treasurer shall refuse or neglect to pay the same, such total sum and interest shall become a debt due by the County Council of such County, and shall be recoverable in the manner provided by law for the recovery of other debts. And the Treasurer shall cancel the deed so surrendered to him, \$5 by writing across the face of it, a certificate in the form prescribed in the Schedule appended to this Act, marked B, and he shall deliver the deed so cancelled to the Registrar of the County in which the land is situate, who is hereby required without any charge to fyle it with the certificate of the redemption of the same land.

Sale of lands confirmed if they be not redeemed within a certain time.

XI. And be it enacted, That if any land sold for arrears of taxes as aforesaid shall not have been redeemed in the manner and within the period allowed and provided by this Act, such sales shall be confirmed and held valid as fully as if they had been made under the authority of the Assessment laws in force in Upper Canada, previous to the passing 45 of the Act 12 Vic., cap. 80, and the arrears on account of which the sales took place, had not comprised any taxes imposed or intended to be imposed by any By-law of the late District Councils.

Interpretation.

XII. And be it enacted, That whenever the words "owner," "purchaser," and "occupant" occur in this Act, or the words "he" or "his," 50 or other words designating the owner, purchaser or occupant, such words

shall be construed to mean such persons or their heirs, executors or assigns, and to include the singular or plural, masculine or feminine, as the case may be. And the word County shall be construed to include Unions of Counties.

#### SCHEDULE A.

Treasurer of the County (or United Counties) of I, do hereby certify, that I have received from being the whole amount the sum of payable according to the provisions of an Act of the Province of Canada, passed in the 16th year of Her Majesty's Reign, intituled, "An Act to "provide for the recovery of the rates and taxes intended to be imposed by certain By-laws of the late District Councils of Upper Canada," and chaptered in redemption of lot (or part of lot, describing it, or acres of lot, as the case may be,) number in the Concession of , which was sold by the Sheriff the Township of (or County of ) for arrears of of the District of taxes on the in the year

s on the day of Dated. Signed.

### SOHEDULE B.

This deed is cancelled by me County (or United Counties) of therein having been redeemed on the year Treasurer of this , the land described day of in the

Dated

Signed.