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No. 293.

4th Session, 2d Parliament, 14 & 15 Vict., 1851.

BILL.

An Act to explain and amend the
Assessment Law of Upper Canada.

Received and read a first time, Monday, 11th
August, 1851.

Second reading, Wednesday, 13th August, 1851.

Hon. Mr. HINCKS.

1779

B I L L .

An Act to explain and amend the Assessment Law of Upper Canada.

WHEREAS it is expedient to explain and amend, in Preamble.
the manner hereinafter mentioned, the Act passed
in the Session held in the thirteenth and fourteenth years
of Her Majesty's Reign, and intituled, "An Act to esta-^{13 and 14,}
5 "blish a more equal and just system of Assessment in the V. C. 67.
"several Townships, Villages, Towns and Cities in Upper
"Canada," hereinafter called, *The Upper Canada Assess-
ment Act of 1850*: Be it therefore declared and
enacted, &c.,

10 That it was and is the intention of the said Upper Ca- Intent of the
nada Assessment Act of 1850—
said Act de-
clared, as to

'That all machinery so fixed in any building or real pro- Machinery.
perty as to form in law part of the realty, shall be valued
and assessed as part of such building or property :

15 That in the average stock of goods on hand of every Average
merchant, trader or dealer, manufacturer, tradesman, or Stock of
mechanic, all materials intended to be used by him in the Goods.
manufacture of any goods, in whatever state such materials
may be, as well as the manufactured goods themselves,
20 whether in a complete or incomplete state, shall be
included;

That every person, partnership, company, or body In what place
corporate, should be assessed for his, her, or their any party
average stock of goods asforesaid, in the place where shall be as-
25 such stock of goods is kept, or, if it be kept partly in one Stock of
place and partly in another, then in each such place for Goods.—
the average stock there, although such person, or any
member of such partnership, company, or body corporate
should reside elsewhere; but no person assessed for
30 such stock, or any part thereof, for a greater amount than
his income, shall be liable to be taxed upon his income,
in the same or any other place :

That every person liable to be assessed upon his income, Or for in-
shall be so assessed in the Municipality wherein he re- come.
35 sides, although the place at which he exercises the trade,
calling, office or profession from which such income is
derived, may be within some other Municipality :

- Vacant Lots in Towns, &c.** That every vacant Lot in a City, incorporated Town or Village, shall be assessed at its actual value, and six per cent. thereon shall be deemed its yearly value; and no lot having any building upon it shall be assessed at a less sum than if it were a vacant lot. 5
- Pensions.** That the word "office," in the fourth section of the said Act, does and shall include all pensions payable out of the public moneys of this Province.
- Income from Farms not assessable.** II. And be it declared and enacted, That the terms, "Income from any trade, calling, office, or profession," 10 in the Upper Canada Assessment Act of 1850, do not and shall not extend to or include the income of a farmer derived from his farm, or to the full or half pay of any one in any of Her Majesty's naval or military services, or to any pension, salary, or other gratuity or stipend derived by any person from Her Majesty's Imperial Treasury, or elsewhere out of this Province; nor shall the other personal property of any such persons in such naval or military services, on full pay, or otherwise in actual then present service, be liable to be assessed; nor 15 shall such persons be liable to perform statute labor, or to commute for the same under the said Act.
- Exemption in favour of Officers on full or half pay.** III. And be it enacted, That so much of the first proviso to the twenty-second section of the said Act as refers to the Municipal Corporations of Cities, Towns, 25 and Villages, shall be, and the same is hereby repealed.
- Governor declared exempt.** IV. And be it declared and enacted, That the said Act does not and shall not apply to the Governor or Lieutenant Governor of this Province in any way, nor is he nor shall he be assessable under it; nor shall any other person 30 administering the government of the Province for the time being, be assessable for his official income as such Administrator.
- County Councils to examine the Assessment Rolls and equalize the valuations in the several Townships &c.** V. And be it enacted, That the Municipal Council of each County and Union of Counties, at a meeting to 35 be held by them for that purpose annually, on the first Monday in the month of in each year, and to be continued by adjournment from time to time till such duty be completed, shall examine the assessment rolls of the different Townships, Villages, and Wards of Towns 40 divided into Wards, in the County or Union of Counties, for the purpose of ascertaining whether the valuations made by the Assessors in one such Township, Village, or Urban Ward, bears a just relation to the valuations so made in all such Townships, Villages, and Urban Wards 45 in each County or Union of Counties. And it shall be lawful for such Municipal Council to increase or decrease the aggregate valuations of real and personal estates and property, in any such Township, Village, or Urban

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Ward, adding or deducting such sum upon the hundred as may, in their opinion, be necessary to produce a just relation between all the valuations of real and personal estates in such County or Union of Counties; but it shall 5 not be lawful for them, for the whole County or Union of Counties, in any case, to reduce the aggregate valuation thereof, for the whole County or Union of Counties, as made by such Assessors.

VI. And be it enacted, That the Municipal Council 10 of each County or Union of Counties, in apportioning any County rate among the different Townships, Villages, and Towns within such County or Union of Counties, as provided by the thirty-first section of the said Upper Canada Assessment Act of 1850, in order 15 that the same may be a rate assessed equally on the whole rateable property of such County or Union of Counties liable to assessment within the provisions of the Upper Canada Municipal Corporations Act of 1849, shall make the amount of property returned on the assess-20 ment rolls of such Townships, Villages, and Towns, for the financial year next before that in which such rate shall be so apportioned, the basis upon which such apportionment shall be made; and that, in making such apportionment between Townships in which rates are 25 assessable on the capital value of property, and Villages and Towns in which such rates are assessable on the annual value of such property, the said capital value shall on every such occasion be taken and deemed to be greater than the said annual value in the proportion of 30 one hundred to six, as nearly as may be, and without regarding fractions.

What shall
be the basis
in apportion-
ing a County
rate among
the General
Township,
&c.

Proportion
between
capital value
and annual
value.

VII. And be it declared and enacted, That it is and 35 shall be the duty of all Assessors to complete the duty imposed upon them by the sixteenth section of the said Act within the time therein mentioned: Provided always, nevertheless, that it is, shall, and may be lawful for such Assessors, when unable to complete such duty within such time, to perform the same as soon as may be thereafter.

Time within
which asses-
sors must
complete cer-
tain duties.
Proviso.

40 VIII. And whereas it is expedient to extend the time allowed by the 46th and 47th sections of the said Act, for the doing of certain things therein mentioned: Be it therefore enacted,

That with regard to any thing required to be done by the 45 said 46th and 47th sections of the said Act, before the first day of January, 1851, or the first day of January, 1852, respectively, and which shall not have been done before the said days respectively, may be lawfully done at any time 50 within one year from the time prescribed for doing the same by the said sections, which, with regard to any such

Time for
doing certain
things re-
quired by
Sect. 46 and
47 extended,
&c.

thing, shall be construed and have effect as if the words "one thousand eight hundred and fifty-two" were substituted for the words "one thousand eight hundred and fifty-one" wherever the latter occur in the said section, and the words "one thousand eight hundred and fifty-5three," for the words "one thousand eight hundred and fifty-two" wherever the latter occur in the said sections: Provided always, that the Municipal Council of the County shall cause the lists to be made up by the County Treasurers in pursuance of the requirements of the said 10sections, to be submitted to the several Township Councils in the County before the County Clerk shall certify any arrears therein mentioned to the Clerk of the proper locality, to the end the such Township Councils may cause such lists to be corrected by crediting the proper party with any sum which may have been paid on account of any such arrears and omitted by the Treasurer 15in such lists.

IX. And be it enacted, That in citing or referring to the Act cited in the preamble to this Act, in any statute 20or in any pleading, instrument or otherwise, it shall be sufficient to use the expression "The Upper Canada Assessment Act of 1850;" and, in citing or referring as aforesaid to this Act, it shall be sufficient to use the expression "The Upper Canada Assessment Law Amend- 25ing Act of 1851."

Short titles
by which this
Act and the
amended Act
shall be
known.