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No. 66.

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2nd Session, 7th Parliament, 26 Victoria, 1863.

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**BILL.**

To legalize Sheriffs Sales of unpatented  
lands, for Taxes, in Upper Canada.

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Received and read, first time, Monday 2nd  
March, 1863.

Second Reading, Wednesday, 4th March,  
1863.

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Mr. MACKENZIE.

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QUEBEC :

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

An Act to legalize Sheriffs Sales of unpatented lands in Upper Canada.

**WHEREAS** doubts have existed as to the legality of sales for taxes under the Assessment Act of Upper Canada, of lands for which no patent has issued, but which have been sold by the Crown : And whereas such doubts have caused great inconvenience and distress to many municipalities : and whereas it is desirable to remove all such doubts, and to provide for all difficulties which have arisen from a peculiar interpretation of the law ; Therefore, Her Majesty, by and with the advice and consent of the Legislative Council and Assembly of Canada, declares and enacts as follows :

**10** **1.** Any public land, the title to which is vested in Her Majesty, but which has been sold to any person, or which any person has received, or been located upon as a free grant, was never intended to be, and is not exempt from taxation under "The Assessment Act," Chapter 55 of the Consolidated Statutes for Upper Canada ; and all such lands are hereby declared, to be liable to taxation under the said Act, whether any license of occupation, location ticket, certificate of sale, or receipt for money paid on such sale, has, or has not been issued, and (in the case of sale or agreement for sale) whether any payment has or has not been made thereon, and whether any part of the purchase money is, or is not overdue and unpaid ; but such taxation shall not in any way affect the rights of Her Majesty in respect of such lands.

**Preamble:**  
Non-patented land sold or agreed to be sold, subject to taxation.

**25** **2.** The one hundred and thirty-eighth section of "The Assessment Act" shall apply to all sales and conveyances of lands which have been made by the Sheriff for taxes, since the 31st day of December, 1850, under the authority of any Act or law for regulating the assessment of property in Upper Canada, in force at any time since the said period, as well as to all such sales and conveyances which may be hereafter made.

Certain section of assessment Act to apply.

**30** **3.** All sales and conveyances of lands by the Sheriff for taxes, made since the said 31st December, 1850, but prior to the 23rd day of April, 1860, (the day on which the Act 23 Victoria, cap. 2, respecting the sale and management of the public lands, came into force) shall be held to have been so made subject to the provisions hereinafter contained.

Sales by Sheriff during a certain period subject to provisions of this Act.

**40** **4.** The Treasurer of every County in Upper Canada shall, within three months after the passing of this Act prepare a list of all unpatented lands which have been sold for taxes, and cause the same to be advertised in some newspaper published within the County—or if no newspaper is published in the County, in some newspaper in the adjoining County—and in the *Canada Gazette* for at least one month, such list to show the date of sale, the amounts for which the said lands or any por-

County Treasurer to advertise lists of unpatented lands sold.

tion of them were sold respectively, and the amount of taxes paid on such lands respectively, since the sale, with interest thereon, at the rate of ten per cent. and the amount of the expenses of such sale.

Owners of land may redeem within one year.

**5.** At any time within one year after the date of the first publication of the statement required to be made by the next preceding section, it shall be lawful for the owner of any lot, or parcel of land, referred to in the said statement or for any one duly authorized on his behalf, to pay to the said Treasurer the amount for which the said land was sold, the amount of arrears of taxes paid by the purchaser, and the amount of the taxes paid since the purchase, and of the expenses incurred in the sale with interest on the whole amount, at the rate of ten per cent. which payment shall be carried by the Treasurer to the account of the Municipality of the County; and the said Treasurer shall thereupon, without charge, give to the person so redeeming, a certificate in the form prescribed in Schedule A appended to this Act, which certificate the Registrar of the County is hereby required to register upon the payment to him of one shilling and three pence, and the registry of such certificate shall make void the deed executed by the Sheriff to the purchaser of the land (and the taxes and rights acquired under it) for arrears of taxes, and shall re-convey the land, or the right to purchase the land from the Crown, to the former owner or holder, and give him possession thereof, as fully as if such deed had never been executed: Provided always, that if there shall be any improvements upon the land, and the land shall be in the possession of any person having a *bona fide* title or claim thereto, 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 full compensation for such improvements, and such compensation shall be determined in the manner and with the forms provided in case of erroneous surveys by the 105th and 106th sections of chapter 77 of the Consolidated Statutes of Canada intituled, "An Act respecting Land Surveyors and the survey of lands," unless the original owner choose rather to tender and do tender to the said occupant a good and valid title to the land upon condition of his paying him the actual value thereof only, to be determined as aforesaid, in which case, and in default of such occupant paying such value within six months after the determination thereof as aforesaid, the said original owner shall have an absolute and unconditional right to evict such occupant, and re-enter into possession of the land.

Certificate of redemption.  
Fee to Registrar.

Proviso.

Exception.

List of redeemed lands to be published.  
Repayment to purchasers.

**6.** One year after the publication of the advertisement required by the fourth section of this Act, the Treasurer shall publish, in the manner required by the said section, a list of lands previously sold for taxes and conveyed by the Sheriff, which have been redeemed in the manner provided by the fifth section; and the said Treasurer shall at any time after the redemption of the land, upon the demand of the purchaser at the Sheriff's sale, 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 on the whole of such sums, including all taxes paid subsequent to the sale; and if the Treasurer refuse or neglect to pay the same, such total sum shall become a debt due by the County Council, of such county and shall be recoverable as provided by law for the recovery of other debts. And the Treasurer shall cancel the deed so surrendered to him by writing across the face of it a certificate in the form of Schedule B appended to this Act, 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 file it, with the certificate of the redemption of the same land.

Cancelling deeds by Treasurer.

7. If any lands 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; but nothing herein contained shall be held to make valid the title to any lands which shall have been adjudged to be invalid by any Court of competent jurisdiction, or in any way to make void any judgment in any of the Superior Courts of Upper Canada, or to affect any suit pending therein, in which the validity of any such title may be called in question.

Confirmation  
of sales of un-  
redeemed  
land.

10 8. This Act applies to Upper Canada only.

Application.

### SCHEDULE A.

I  
County (or United Counties) of  
do hereby certify that I have received from  
the sum of  
being  
the whole amount payable according to the provisions of an Act of the Province of Canada, passed in the twenty-sixth year of Her Majesty's Reign, intituled, *An Act to legalize Sheriffs Sales of unpatented lands in Upper Canada*: in redemption of lot (or part of lot describing it, or acres of lot as the case may be) number  
in the  
Concession (or street and Town as the case may be) of the Township of  
which was sold by the Sheriff of the County of  
for arrears of taxes, on the  
day of  
in the year  
Dated.  
Signed. •

### SCHEDULE B.

This Deed is cancelled by me  
County (or United Counties) of  
therein having been redeemed on the  
the year  
Dated

Treasurer of the  
the land described  
day of  
in  
Signed.