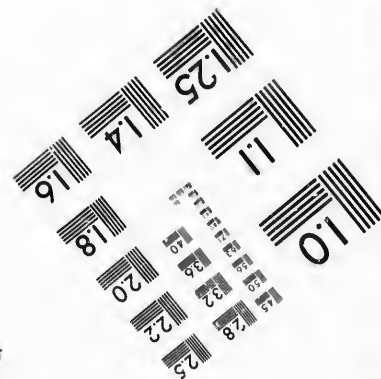
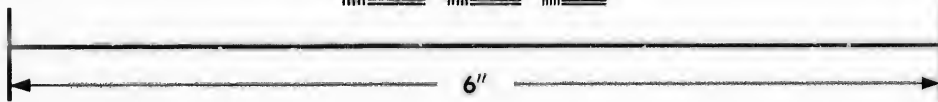
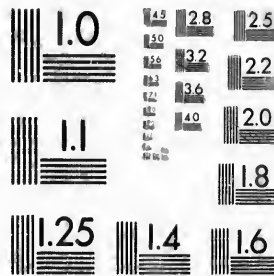


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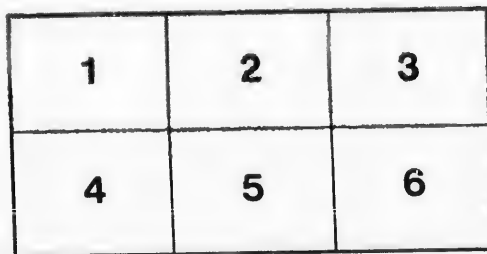
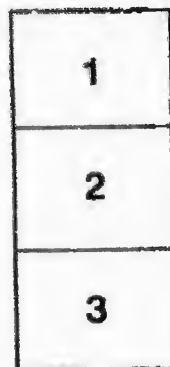
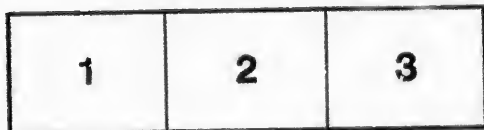
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U S E

ABR

MEMORANDA

FOR THE

USE OF THE ASSESSORS

FOR THE

CITY OF QUEBEC;

ABRIDGED FROM THE DIFFERENT STATUTES
CONCERNING ASSESSMENT.

By order of the Magistrates.

QUEBEC:
PRINTED BY THOMAS CARY & Co.
Freemasons' Hall, Buade Street.

1833.

841960



MAY 14 1931

PROPERTY TAX.

THE Assessors before they enter upon the execution of their trust shall be duly sworn before the Justices of the Peace in their weekly sittings, to make an assessment on all lands, lots, houses, and buildings, to be assessed within the City, according to the best of their skill and judgment, without favor, affection, partiality, or prejudice, to any person or persons, and the said assessors shall make an estimate of the annual value of the said lands, &c. and shall specify the sum to be paid by each and every person or persons occupying property so estimated.

36 Geo. III
c. 9. sec. 57.

THE assessment shall not exceed the rate of 6d. in the pound of the yearly value of the lands, lots, houses, and buildings, to be assessed, the said assessment to be made from 10th May, to 10th June in each year.

39 Geo. III
c. 5. sec. 19.

36 Geo. III
c. 9. sec. 61.

No lot of ground (together with the houses and buildings thereon erected) the value of which does not exceed five pounds shall be assessed.

39 Geo. III
c. 5. sec. 20.

ALL grounds used for pasture, hay land or for raising grain, without the fortification walls, but within the Town District, shall be assessed, excepting only the grounds occupied by any Religious committees of women.

36 Geo. III
c. 9. sec. 62.

PUBLIC buildings, dead walls and void spaces of ground, belonging to Government or Societies, should be assessed by some rule more proper in respect to such buildings, &c. than that of the annual value thereof; it is therefore enacted that the assessors shall assess all Churches, Church yards, Chapels, Meeting Houses, Schools, Convents, Barracks, Jails, Dead walls and void spaces of ground belonging to Government, or to any joint or incorporated body, or to any public Society or private persons, and all public buildings whatsoever (excepting as hereinbefore excepted) adjoining to any market place, street, square or

lane within the City, at a rate to be settled by the said assessors, to the best of their judgment, in a reasonable proportion, to the length of pavement adjoining such Church; &c.

STATUTE LABOR.

THE assessors are authorized and ordered to take, at the several dwelling houses in this City, within the time fixed for making the assessments, a list of the names of all persons above the age of 21, and under the age of 60 years, who not being liable to assessment are subject to personal labour; every male Inhabitant of 21, and under the age of 60, is liable to personal labor, not being *bona fide* an apprentice or regular student in the seminaries, colleges or public schools, and who shall not be liable to contribute to assessment.

39 Geo. III
c. 5. sec. 35.

Sec. 21.

THE Statute labor or composition money shall not be required of or from any officer, non-commissioned officer, or soldier of any regiment, or part of.

Sec. 92.

A.2.

a regiment or corps in garrison in the City of Quebec, for the time being, unless that any such officer be upon the staff of the army serving in the Province, or upon the staff of the Garrison.

DUTY ON HORSES:

Sec. 23. THERE shall be paid to the Road Treasurer every year, by every person keeping a horse or horses within the said City of Quebec, for each and every horse (colts excepted) that any such person shall keep, the sum of 7s. 6.

Sec. 24. THE words of 39 Geo. III. c. 5, sec. 22, apply here substituting *horses* for *statute labour*.

Sec. 33. THE assessors shall, in the time fixed for the annual assessment, go to the dwelling house of every person liable under this act, to pay a duty by reason of keeping a horse or horses, and demand to be informed of the greatest number of horses by him or her kept, for two months in the course of twelve calendar months preceding: or if he

or she shall then be absent from his or
 her dwelling house, the said assessors
 shall leave notice, that such person
 must, within ten days from that time,
 give to the Clerks of the Peace, in the
 said City of Quebec, information of
 the number of horses, by him or her
 kept as aforesaid; and if any such
 person shall refuse to answer such ques-
 tion, and shall neglect within such time,
 to give the said information, then the
 assessors shall, from information, esti-
 mate the number of horses by him or her
 kept as aforesaid, at such estimate,
 shall be conclusive for every such
 person, unless such person shall prove,
 before one or more Justices, upon his
 or her oath, any overcharge in such
 estimate, in which case, such over-
 charge shall be deducted therefrom:
 and the said assessor may add thereto,
 any number omitted or concealed, that
 shall be discovered and proved before
 a Justice, and then make a true state-
 ment of the number of horses by any
 such person kept as aforesaid.

Sec. 34j.

THE keeping a horse or horses for the space of two months in the course of twelve calendar months, preceding the time of the assessment, shall be considered keeping a horse or horses within the meaning of this act, and shall subject the owner or owners thereof to the payment of the duty herein directed.

3 Geo. IV.
c. 6: sec. 5.

AN annual rate or duty of 5s., *in addition* to the duty already by law imposed, is imposed upon each and every person owing, keeping or having a horse, mare or gelding, for luxury, for each and every such horse, &c. so kept, &c..

Sec. 5:

CARTERS; bakers, and brewers of beer, possessing or keeping one or more horses employed in carting and distributing bread or beer, and persons cultivating one or more lands, and keeping or employing one horse or more for the purpose of agriculture, shall be exempt from the payment of the rate or duty *hereby* imposed on persons possessing, keeping or having such

horse or horses. (i. e. the additional
5s.)

DUTY ON DOGS.

AN Annual rate or duty of 10s. is imposed upon every person or persons owning, keeping or having more than one dog or bitch, for each and every dog or bitch of whatsoever description, such person or persons may own, keep or have, *exceeding one*, which said duty shall also be payable by, and collected from the person owning, keeping or having such dog or bitch, or from the head, chief or principal of the family wherein such second or third dog or bitch may be or be kept as aforesaid, whether the same belong to him or not.

Sec. 3.

DUTY ON CARRIAGES.

AN Annual rate or duty is imposed upon every person or persons owning, keeping or having calêches, carts, waggons or other vehicles, (*voitures*) for luxury, viz : of that description, *mounted upon springs*, at the rate of 5s. for each and every such caleche &c.,

Sec. 4.

upon *two* wheels, and a further annual rate or duty of 10s. is imposed upon each and every person, owning, keeping or having any such carriage or vehicle (*voiture*) upon *four* wheels, and upon springs.

REMARKS.

THE Christian name or names *in full*, of all persons assessed should be given in the assessment books. In cases where there are several heirs to a property, the name of one, or more of them must be given.

WHEN there are none but female Tenants in a house, the name of one or more of them must be given. In cases where the party assessed is a widow, the entry should be in this form "A. B. (maiden name) widow of the late C. D."

THE numbers of the houses must be given.



N. B. The above remarks are strongly recommended to the notice of the assessors in order that, when actions are brought against defaulters on account of assessment, the necessary legal forms may be complied with.

By order of the Magistrates,

FEDK. D'ESTIMAUVILLE, R. T.

Quebec, 1st May, 1833.

➤ A List of Staff Officers subject to Taxation, under 39 Geo. III, Cap. 5 Sec. 22 and 24.

Aides de Camps,
 Military Secretary,
 Deputy Adjutant General,
 Major of Brigade,
 Deputy Quarter Master General,
 Inspector of Hospitals,
 Apothecary,
 Chaplain to the Forces, or acting do.
 Town Major,
 Commissary General,
 Assisstant Commissary General, and
 all Deputy Assisstant Comy. Gens.

