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No. 120.

1st Session, 6th Parliament, 21 Victoria, 1858.

BILL.

An Act to amend the Municipal Law of Lower Canada, by restricting taxation in Counties upon real estate to five per cent. on the value, in any one year.

Received and read, first time, Wednesday, 28th April, 1858.

Second reading, Wednesday, 5th May, 1858.

MR. BELLINGHAM.

TORONTO:

An Act to amend the Municipal Law of Lower Canada, by restricting municipal taxation upon Real Estate to five per cent. on the value, in any one year.

WHEREAS, when the Municipal Law was introduced into Lower Canada the intention was not to expose individuals to excessive and ruinous taxation at the caprice of any Municipal authority, but to levy equally upon all the inhabitants their proportionate rate of taxes to defray the expenses of the Municipality within which they reside : Therefore Her Majesty, &c., enacts as follows :

I. From and after the passing of this Act, no person shall be called upon or obliged to pay, as taxes, in any one year, more than five per cent. on the ascertained value of his property liable to taxation in the Municipality within which he is taxable and such five per cent. shall include all sums for which such person shall be made liable for the making or repairing of roads, and which if not paid may, under the said Act, be collected as taxes.

II. Such value in case of dispute shall be decided by *experts*, to be chosen according to usage.

Preamble.

Taxation limited.

Value how fixed.