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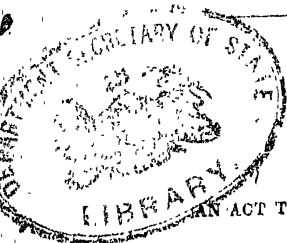
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SECOND SESSION TWELFTH PARLIAMENT, 6th WILLIAM IV. 1836



BILL, ENTITLED,

AN ACT TO REPEAL AND AMEND THE SEVERAL
ASSESSMENTS IN CANADA.
RESPECTING THE LAWS
OF THIS PROVINCE,



SO FAR AS THE SAME RELATE TO OR AFFECT THE

CITY OF TORONTO,

OR THE LIBERTIES THEREOF;

AND

The Report of the Select Committee thereon.

PRINTED BY ORDER OF THE HONORABLE THE LEGISLATIVE COUNCIL.

R. STANTON, Printer to the KING'S MOST EXCELLENT MAJESTY.

1836.



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1836.

REPORT, & c.

THE SELECT COMMITTEE to whom has been referred the Bill sent up from the Assembly, entitled "An Act to repeal and amend the several Assessment Laws of this Province, so far as the same relate to or affect the City of Toronto, or the Liberties thereof,"

BEG LEAVE TO REPORT:

THAT the provisions of the Bill embrace such extensive and material alterations in the Assessment Laws, both in amount of rates and mode of collection as it regards the inhabitants of the City of Toronto, that if there was no other objection to proceed to its further discussion, your Committee fear that at this late period of the Session, time would not be afforded to give to its details that attentive consideration its importance requires; but your Committee have likewise to notice a substantial objection to proceeding further in it during the present Session, namely, that it does not appear to have been asked for by the inhabitants—at least no petition is before your Honorable House to that purport—and your Committee cannot think it right to impose such heavy additional taxes on a portion of this Province as would fall upon the citizens of Toronto, were this Bill to pass without affording them an opportunity of expressing their sentiments and wishes on the subject. Your Committee therefore recommend that the measure lay over until

the next Session, and in the meantime the Bill be printed for public information.

All which is respectfully submitted.

(SIGNED)

GEORGE CROOKSHANK,
CHAIRMAN.

Committee Room, Legislative Council, }
Eighteenth day of April, 1836. }



An Act to repeal and amend the several Assessment Laws of this Province, so far as the same relate to or affect the City of Toronto or the Liberties thereof.

[As sent up from the Assembly.]

WHEREAS the several Laws now in force relative to the levying and collecting Rates and Assessments within this Province, have, in their application to the City of Toronto, been found to produce well-founded complaint on the part of the inhabitants of the said City, and it is therefore expedient to provide for the more equal and just levying of Rates and Assessments in the said City: *And whereas*, it is also expedient that the whole of the Rates and Assessments rated and assessed on property within the said City, should be paid and applied to the uses of the said City, the said City paying to the general funds of the Home District a certain yearly sum as the just proportion which the said City ought to bear and pay in the general expenses of the said District: *And whereas*, the several Laws of this Province relating to Road or Statute Labour will, in consequence of the repeal of the Assessment Laws

of this Province hereinafter mentioned, become inapplicable to the said City, and it is therefore expedient to repeal the said Laws relating to the Road or Statute Labour aforesaid, in so far as the same affect the said City and Liberties: May it therefore please Your Majesty, that it may be enacted, *And be it enacted*, by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Assembly of the Province of Upper Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of Great Britain, entitled "An Act to repeal certain parts of an Act passed in the fourteenth year of His Majesty's reign, entitled 'An Act for making more effectual provision for the Government of the Province of Quebec, in North America, and to make further provision for the Government of the said Province,'" and by the authority of the same, That the several Laws now in force relative to the levying and collecting Rates and Assessments therein, that is to say, an Act passed in the fifty-ninth year of the reign of His late Majesty King George the Third, entitled "An Act to repeal the several Laws now in force relative to levying and collecting Rates and Assessments in this Province, and further to provide for the more equal and general Assessment of lands and other ratable property throughout this Province," and a certain other Act passed in the sixth year of the reign of His late Majesty King George the Fourth, entitled "An Act to amend and make permanent a certain Act of the Parliament of this Province, passed in the fifty-ninth year of the reign of His late Majesty King George the

Third, entitled ‘An Act to repeal the several Laws now in force relative to the levying and collecting Rates and Assessments in this Province, and further to provide for the more equal and general Assessment of lands and other ratable property throughout this Province, and to render more effectual the several Laws of this Province, imposing Rates and Assessments, by providing, under certain restrictions, for the levying such Rates and Assessments, by a sale of a portion of the lands on which the same are charged,” and a certain other Act passed in the ninth year of the reign of His late Majesty King George the Fourth, entitled “An Act to amend the Assessment Laws of this Province, and also the several Laws now in force in this Province relating to Road or Statute Labour, that is to say, ‘An Act passed in the fifteenth year of the reign of His late Majesty King George the Third, entitled ‘An Act to provide for the laying out, amending, and keeping in repair the public Highways and Roads in this Province, and to repeal the several Laws now in force for that purpose,” a certain other Act passed in the fifty-sixth year of the reign of His late Majesty King George the Third, entitled “An Act to repeal and amend part of an Act passed in the fiftieth year of His Majesty’s reign, entitled ‘An Act to provide for the laying out, amending, and keeping in repair the public Highways and Roads in this Province, and to repeal the Laws now in force for that purpose,” a certain other Act passed in the fifty-ninth year of the reign of His late Majesty King George the Third, entitled “An Act to repeal part of and amend the Laws now in force for laying out, amending, and

keeping in repair the public Highways and Roads in this Province," a certain other Act passed in the fourth year of the reign of His late Majesty King George the Fourth, entitled "An Act to amend and make perpetual an Act passed in the fifty-ninth year of His late Majesty's reign, entitled 'An Act to repeal part of and amend the Laws now in force for laying out and amending and keeping in repair the public Highways and Roads in this Province,' and also to amend an Act passed in the fiftieth year of His late Majesty's reign, entitled 'An Act to provide for the laying out, amending, and keeping in repair the public Highways and Roads in this Province, and to repeal the Laws now in force for that purpose,'" and a certain other Act passed in the fourth year of the reign of His late Majesty King George the Fourth, entitled "An Act to repeal part of and amend an Act passed in the fiftieth year of His late Majesty's reign, entitled 'An Act to provide for the laying out, amending, and keeping in repair the public Highways and Roads in this Province, and to repeal the Laws now in force for that purpose,' and also, to repeal part of and amend the provisions of an Act passed in the fifty-ninth year of His late Majesty's reign, entitled 'An Act to repeal part of and amend the Laws now in force for laying out, amending, and keeping in repair the public Highways and Roads in this Province,'" so far as the same Acts relate to or affect land and other ratable property within the said City of Toronto and the Liberties thereof, and the Rates or Assessments to be rated, levied, or collected therein, or the performance of Road or Statute Labour, or the composition therefor within

the said City and Liberties, shall be and the same are hereby repealed: save and except only so far as the same Acts respectively may have repealed any prior Act or enactment, affecting or concerning the land or other property within the said City or Liberties, and the Rates or Assessments to be rated, levied, or assessed thereon, or the Road or Statute Labour, or composition thereof within the said City and Liberties.

2. *And be it further enacted by the authority aforesaid,* That so much of the twenty-second clause of an Act passed in the fourth year of the reign of His present Majesty, entitled "An Act to extend the limits of the Town of York, to erect the said Town into a City, and to Incorporate it under the name of the City of Toronto," as relates to the levying and collecting annually by tax upon the real and personal property in the said City and the Liberties thereof, a sum of money in addition to the Rates and Assessments payable to the general funds of the Home District; and also so much of the fifty-fifth clause of the said Act as relates to the collecting or paying over into the general funds of the Home District the Rates and Assessments to be levied and raised upon the inhabitants of the said City and Liberties under the general Assessment Laws of this Province; and also the fifty-sixth clause of the said last-mentioned Act shall be and the same are hereby repealed.

3. *And be it further enacted by the authority aforesaid,* That in lieu of the payment of any part of the Rates or Assessments heretofore payable to the general funds of the Home District, the Chamberlain of the said City shall some time in the month of Janti-

ary in each and every year, out of the monies in his hands of the said City, pay to the Treasurer of the Home District, for the general uses of the said District, the yearly sum of three hundred pounds, the first payment thereof to begin and be made some time in the month of January next ensuing the passing of this Act: *Provided always*, that nothing in this Act contained shall extend or be construed to extend to prevent or excuse the said City from paying to the general funds of the Home District all such sum and sums of money as are or hereafter may be collected within the said City, for or on account of the Assessment already imposed by the general Assessment Laws of this Province, and due and payable by the inhabitants of the said City and Liberties for the year before the passing of this Act.

4. *And be it further enacted by the authority aforesaid*, That for carrying the several purposes of the said Act, entitled "An Act to extend the limits of the Town of York, to erect the said Town into a City, and to incorporate it under the name of the City of Toronto," into execution, and for the securing, raising, and paying any monies which shall or may be borrowed under the authority of the same Act, and the interest of such monies, there shall be made, levied, and assessed, under the authority of the Mayor, Aldermen, and Commonalty of the said City, in Common Council assembled, at yearly periods, upon all and every person who shall inhabit, hold, use or occupy any house, shop, warehouse, building, or piece or parcel of land, or any part or portion of a house, shop,

warehouse, building, or piece or parcel of land, being a separate tenement, situate, lying, and being within the said City or Liberties thereof, according to the yearly value thereof respectively, to be ascertained in manner hereinafter mentioned, and the time for which such yearly Rate or Assessment for the present year shall be so rated and assessed, shall be held to have commenced from the second Monday in February now last past; and shall end on the day next preceding the second Monday in February in the ensuing year, both days inclusive, and the time for which every future yearly rate shall be so rated or assessed shall commence from the period at which the time for the last rate ended, and not otherwise.

5. *And be it further enacted by the authority aforesaid,* That the rate or rates aforesaid shall also be raised, levied, or assessed upon the owners or possessors of the following chattel property, that is to say—Stone horses kept for the purpose of covering mares; other horses of the age of three years and upwards; horned cattle of the age of two years and upwards; phaetons, carriages, curricles, gigs, waggons, sleighs, and other carriages kept for pleasure only, according to the respective yearly value thereof, ascertained as hereinafter mentioned: *Provided always,* that nothing in this Act contained shall extend or be construed to extend to any houses, lands, property, goods, effects, matters, or things herein-mentioned or enumerated, which shall belong to or be in the actual possession or occupation of His Majesty, his heirs or successors, unless the same shall be actually

leased to individuals, nor to any Churches, Chapels, places of Public Worship, or Burying-grounds.

6. *And be it further enacted by the authority aforesaid,* That except as respects vacant grounds and other property hereinafter specially mentioned and provided for, the annual value of all such houses, shops, warehouses, buildings, gardens, grounds, lands, tenements, and parts and portions thereof being separate tenements as aforesaid, so to be rated and assessed as aforesaid, shall be settled according to the real rack rent or full yearly value, which said rent or yearly value shall be ascertained by the Assessors of the respective wards of the said City and the Liberties attached thereto, in which such assessed property is situate, not oftener than once in three years.

7. *And be it further enacted by the authority aforesaid,* That every lot or parcel of ground whereon any house or other building, or houses or buildings to be valued as aforesaid, are situate and being held therewith as the same tenement, when such lot of ground is not above an acre in extent and to the amount of an acre thereof, shall be assessed and valued with the house or building, houses or buildings thereon, and the overplus, if any above an acre, shall be valued as a separate tenement and vacant ground as hereinafter mentioned.

8. *And be it further enacted by the authority aforesaid;* That the possessors or owners of all cultivated, vacant or unoccupied ground, farms, gardens, and other lands not valued with any house or building

as above-mentioned, situate or partly situate within the said City, and also the said horses, cattle, and carriages hereinbefore mentioned, as well within the Liberties of the City as within the City itself, shall not be rated in respect thereof, as hereinbefore mentioned, but the same shall be valued according to the certain fixed rates following, that is to say—Every lot or piece of ground being a separate tenement under half an acre in extent, shall be valued at twenty pounds of yearly value; every lot or piece of ground being a separate tenement above half an acre in extent, and not containing an acre, at forty pounds of yearly value; every lot or piece of ground being a separate tenement, containing an acre and not containing two acres, at sixty pounds yearly value; and every lot or piece of ground being a separate tenement, containing two acres in extent or upwards, shall be valued at eighty pounds yearly value for the first acre—thirty pounds yearly value for the second acre—twenty pounds yearly value for third acre—and ten pounds yearly value for the fourth acre—and five pounds yearly value for every subsequent acre; every stone horse kept for the purpose of covering mares for hire or gain, at one hundred pounds yearly value; every other horse, mare, or gelding, above the age of three years, at ten pounds yearly value; milch cows and other horned cattle, above the age of two years, at three pounds yearly value; every close carriage with four wheels, kept for pleasure only, at one hundred pounds yearly value; every two-horse phaeton, or other open carriage with four wheels, kept for pleasure only, at seventy-five pounds yearly value; and every one-

horse waggon or other carriage or gig, kept for pleasure only, at twenty-five pounds yearly value; every two-horse sleigh, kept for pleasure only, twenty pounds; and every one-horse sleigh, kept for pleasure only, five pounds.

9. *And be it further enacted by the authority aforesaid,* That the possessors or owners of all cultivated grounds, farms, and gardens, not valued with any house or building, as above-mentioned, situate within the Liberties of the said City, shall not be rated in respect thereof, as hereinbefore mentioned, as for property within the City, but the same shall be valued at one-fourth the value of the like property within the City: *Provided always,* that uncultivated land within the said Liberties shall only be rated at one pound ten shillings per acre.

10. *And be it further enacted by the authority aforesaid,* That the Assessor of each Ward before entering on the duty of such Assessor, shall be first sworn by the Mayor of the City, well, faithfully, and impartially to perform and fulfil his duties of Assessor of the Ward for which such Assessor shall be appointed, to the best of his knowledge and ability, which said oath the Mayor of the said City for the time being is hereby authorised to administer.

11. *And be it further enacted by the authority aforesaid,* That it shall be the duty of the Assessor of each Ward of the said City respectively, to make such valuation as aforesaid, as soon as conveniently may be on the requisition of the Mayor, in pursuance of any resolution of the Common Council, authorising

such valuation as aforesaid, and also to leave for every person so rated, whether he or she shall reside within the Ward in which such property is situate or elsewhere in the said City or Liberties, at the residence of such person a notice of the rent or yearly value of the property in respect whereof he or she shall be so rated, and immediately after such Assessment or valuation shall be completed, the Assessor of each Ward respectively shall deposit with the Clerk of the Common Council of the said City distinct rent or Assessment rolls, books, or returns of the said yearly rents or value which shall be rated as aforesaid; and in case any person shall think himself or herself overcharged in such rent or Assessment roll, book, or return, it shall and may be lawful for such person within six days next after the said notice shall have been given or left at his residence, as aforesaid, to give notice in writing to the Clerk of the Common Council of the said City of the overcharge complained of, and the same shall be tried by a Court of five Members of the Common Council aforesaid, to be appointed by the said Common Council for the purpose of hearing and determining such complaints at such times and meetings of the said Court as the Members composing the said Court shall direct and appoint, reasonable notice of such time and meeting to be given to the said complaining party, and to the Assessor who shall have made such rate; and the Court after hearing the complaining party and his or her witnesses upon oath, (or affirmation as the case may be,) shall by a majority of voices or votes finally decide and determine upon such complaint, and affirm or amend the

return of the Assessor or Assessors accordingly: *Provided always*, that if the said complaining party shall neglect to appear at such meeting of the said Court, he or she having had reasonable notice thereof, as aforesaid, the said Court shall proceed to make their final decision, without hearing such party; and in case it shall appear to any two or more members of the Common Council aforesaid, that the rent or yearly value has been in any case or cases given in or returned by the Assessor too low, they shall cause the Clerk aforesaid to give to the person or persons so rated as aforesaid, and to the Assessor who shall have made such rate, notice of such objection and of the time of meeting of the Court aforesaid, at which the same matter shall be heard, and the same shall be finally determined by the said Court, in like manner as aforesaid, after hearing the said parties and witnesses upon oath or affirmation, as aforesaid, or in default of their appearance, as aforesaid: *Provided always*, that any three or more Members of the said Court shall be a quorum for the despatch of business, and that the said Court shall have power to adjourn from time to time as they shall see fit.

12. *And be it further enacted by the authority aforesaid*, That any Member of the said Court shall have full power and authority to administer such oath or affirmation as aforesaid, and the Mayor or any one of the Aldermen of the said City shall have full power and authority to issue a summons for such witness, who shall be required to attend before the said Court, and if any person shall neglect or refuse to obey such summons he shall be liable to such fine, not exceed-

ing five pounds, as the Mayor and Aldermen of the said City, in the next Mayor's Court assembled, on proof upon oath, (or affirmation as the case may be,) of the due service of such summons and of such neglect or refusal shall impose, and in default of payment of such fine, it shall and may be lawful for the said Mayor's Court to commit such person or persons to the Gaol of the Home District, or other House of Correction of the said City, until such fine shall be paid: *Provided always*, that such imprisonment shall not exceed in any case thirty days, and if any person shall knowingly swear or affirm falsely in any of the cases referred to in this or the next preceding section of this Act, he or she shall be deemed guilty of wilful and corrupt perjury, and shall be punished accordingly on conviction before any Court having jurisdiction thereof.

13. *And be it further enacted by the authority aforesaid*, That it shall and may be lawful for the Mayor, Aldermen, and Commonalty of the said City, at some convenient time after the return of the rent or Assessment rolls aforesaid, to pass a yearly Act, declaring the amount in the pound on such rent or valuation which shall be raised and levied for the year in which such Act shall be passed.

14. *And be it further enacted by the authority aforesaid*, That it shall and may be lawful for the said Court, so constituted as in the tenth section of this Act mentioned, to hear on memorial or petition the case or cases of such person or persons as during any one year for which the rates aforesaid shall be respectively levied shall have been assessed for any

house or building, or any part thereof which during such year shall have continued vacant for more than three calendar months of such year; and also the case or cases of such person or persons not assessed in respect of any property in the said City or Liberties who, from sickness or extreme poverty, shall be unable to pay any rate by this Act imposed; and on hearing such case or cases it shall and may be lawful for the said Court to compound for or remit the whole or any part of such rate or rates.

15. *And be it further enacted by the authority aforesaid,* That all proprietors, lessees, and others who shall let for rent premises within the said City or Liberties for a space less than one year, shall themselves as well as the occupiers of such premises be liable and responsible for the Rates and Assessments aforesaid, and such Assessment shall and may be recovered from the said proprietors, lessees, and others, or from the said occupiers, as the Collector of the Ward or Liberties attached thereto shall judge convenient.

16. *And be it further enacted by the authority aforesaid,* That each male inhabitant of the said City and Liberties, of the age of twenty-one years and upwards, and not above the age of sixty years, not otherwise rated under the authority of this Act, shall be rated and assessed in the sum of ten shillings yearly, which said sum shall be paid to the general uses of the said City, in like manner as the other rates, levies, and assessments under the authority of this Act; and

it shall be the duty of the Assessor of each Ward in the said City to return with the rent or assessment rolls to be made and returned under the authority of this Act, a true and correct list of the persons within his respective Ward and the Liberties attached thereto, who shall be liable to pay the said last-mentioned sum, and to give notice to the persons respectively who shall be so liable and placed upon the said list; and it shall be the duty of the Collector of each Ward respectively to collect and receive such sum and sums of money, and pay over the same in like manner as other monies to be levied and raised under the authority of this Act.

17. *And be it further enacted by the authority aforesaid,* That if any person or persons rated or assessed, as in manner herein directed, shall refuse or neglect to pay the Rates or Assessments charged upon him, her, or them, for the space of fourteen days next after such rates shall be due and demanded by the Collector of the Ward in which the premises in respect whereof such person or persons shall be rated or assessed is situate, or in which such person or persons shall be resident, if not rated in respect of property, it shall and may be lawful for the said Collector to apply to the Mayor or one of the Aldermen of the said City for a warrant to the High Bailiff or any Constable of the said City, to enter into the house or houses, other dwellings, or premises of such person or persons, and to sieze and take possession of his, her, or their goods and effects, (whether in the Ward in which the assessed property is situate or elsewhere in the said City or Liberties,) which warrant the said

Mayor or Aldermen is hereby authorised to grant upon a certificate signed and sworn to by such Collector, of a demand of such rate having been made, and of such person or persons being in arrear to the amount stated in such certificate; and if such Rate or Assessment shall not be paid within five days next after such seizure, the said Collector is hereby authorised to sell by public auction at such place as may be proper, such part of the said goods and effects as shall be sufficient to pay the said Rates and Assessments with the costs and charges attending such seizure and sale, returning the overplus, if any there be, to the owner or owners—the costs and charges aforesaid to be taxed and ascertained by the Mayor of the said City.

18. *And be it further enacted by the authority aforesaid,* That from and after the passing of this Act, every landlord, proprietor, factor, or agent, who shall wilfully grant a certificate or receipt which contains a less sum than the rent really paid or payable for the premises therein-mentioned or referred to, and every tenant who shall present to the Assessor aforesaid; or otherwise utter or publish such a certificate or receipt, in order to procure a lessening or abatement of such Rate or Assessment, shall be liable to a penalty not exceeding five pounds, to be recovered and disposed of in like manner as other penalties are recovered and disposed of in the said City for breach of any of the by-laws or ordinances thereof.

19. *And be it further enacted by the authority aforesaid,* That every tenant for a term of years, or for one year, or for any shorter period, who shall pay

any rates, levies, or assessments under the authority of this Act, shall, when such rate or assessment shall be paid and discharged, be at liberty to deduct the amount of such rate or assessment, out of the rent due or to full due next after the payment of such rate or assessment, excepting always when there shall be any covenant, stipulation, or agreement between the landlord and tenant for the payment of rates or taxes by the tenant, or for the payment of the rent by such tenant, without abatement for or on account of such rates or taxes.

20. *And be it further enacted by the authority aforesaid,* That the yearly rate so to be rated and assessed as aforesaid, shall be in the proportion of a certain sum in every pound of yearly rent or value so ascertained, rated and returned, as aforesaid, within the said City and Liberties; and that the said rate or sum in the pound within the said Liberties, shall be one-half of the sum in the pound which shall be rated within the said City, and no more: *Provided always,* and it is hereby further enacted by the authority aforesaid, that except as hereinafter provided, the rate or rates so to be levied and assessed as aforesaid shall not exceed in any one year the amount or sum of one shilling in the pound of such yearly rent or value, on the premises within the said City.

21. *And be it further enacted by the authority aforesaid,* That each person who shall keep or possess a shop or store-house within the said City or Liberties, in which imported goods shall be exposed for sale, or stored, shall be liable to pay, in respect to

such shop or store-house, a sum in the pound of yearly rent or value of such shop or store-house which shall be double the sum payable in respect of other premises rated or assessed within the said City or Liberties respectively, whether such double rate shall or shall not exceed the sum in the pound limited in the last preceding clause of this Act.

22. *And whereas* it is necessary to provide for the qualification and summoning of Special Jurors within the said City and Liberties: *Be it therefore further enacted by the authority aforesaid*, That all male inhabitants of the said City and Liberties, not by law exempt or disqualified from service upon Juries, who shall be rated in respect of any premises within the said City or Liberties, in two hundred pounds of yearly rent or value, or upwards, shall be liable and qualified to be summoned, and to serve upon Special Juries within the Home District, in like manner as other inhabitants of the said District who are liable and qualified to be summoned, and to serve upon such said Juries; and from and after the passing of this Act, it shall be the duty of the Clerk of the Common Council of the said City once in every year, within one month after the said rent or Assessment rolls of the said City and Liberties shall have been returned, as aforesaid, to deliver to the Clerk of the Peace of the Home District a correct list of all male inhabitants of the said City and Liberties who shall be so liable to serve upon such Special Juries, as aforesaid.

23. *And be it further enacted by the authority aforesaid*, That in all cases where the person or per-

sons who shall be rated in respect of any vacant ground or other real property within the said City or Liberties shall not reside within the said City or Liberties, and the Rates and Assessments payable in respect to such vacant ground or other property shall remain unpaid, the Rates or Assessments payable in respect of such vacant ground or other property shall remain charged against the same, and shall be paid by any future occupier of the same, or by any proprietor thereof who shall reside within the said City or Liberties at any time after the said Rates or Assessments shall be due and in arrear, together with interest on the sum and sums so in arrear, from the time at which they shall respectively become payable, after the rate of six per cent. per annum ; and the said sum or sums so in arrear, and the interest thereon, shall be recovered in like manner as hereinbefore provided for the recovery of other Rates and Assessments.

24. *And be it further enacted by the authority aforesaid,* That the wages of any Member or Members of the House of Assembly, representing the said City and Liberties in Parliament, shall be paid and payable to such Member or Members by the Chamberlain of the said City, out of the monies in his hands for the uses of the said City, on warrant from the Mayor, and without any particular Rate or Assessment being raised or rated in respect thereof: *Provided always, nevertheless,* that nothing in this Act contained shall extend, or be construed to extend, to prevent the recovery of any Rates or Assessments for the year now last passed, under the laws hereby repealed, which now are and shall be actually in arrear and unpaid at the time of the passing of this Act.

25. *And be it further enacted by the authority aforesaid,* That in case any person or persons owning or occupying any ratable property within the said City or Liberties shall be omitted in the Assessment Roll to be rated for such property, the same shall in the next yearly Assessment be rated at double the amount of the yearly value, and such double rate shall be payable and recoverable in like manner as any single rate would have been.

26. *And be it further enacted by the authority aforesaid,* That this Act shall be and continue in force for two years, and from thence to the end of the then next ensuing Session of Parliament, and no longer.

Form of Collector's Certificate for the purpose of procuring a Distress Warrant.

I, ——— Collector for the Ward ———, in the City of Toronto, do hereby certify, that the sum of ——— rated against ——— an Inhabitant of the said City or Liberties, in respect of ratable property in the said Ward, or Liberties attached to the said Ward, or not assessed in respect of ratable property in the said City or Liberties, is now in arrear and unpaid; and further, that I did on the ——— day of ——— duly demand the said sum of ——— from the said ———.

————— *Collector.*

Form of Attestation.

“I ——— Collector of the Ward of Saint ———, in the City of Toronto, do swear that the above certificate is true in all its particulars.”

Form of Warrant of Distress thereon.

To —, High Bailiff, or —, one of the Constables of the said City of Toronto, (as the sase may be.)

You are hereby authorised and required to distrain the goods, chattels, and effects of —, which you shall find upon the premises of the said —, in the City or Liberties thereof, for the sum of —, rated against him, or her, and now in arrear and unpaid; and in default of payment of such rate or rates, and the lawful costs and expenses of the said distress, to sell and dispose of the said distress or distresses, according to law, for the recovery of the said rate or rates, together with the said costs and expenses, according to law, and for so doing this shall be your sufficient warrant.

Given under my hand and seal, at the City of Toronto, aforesaid, this — day of —, one thousand eight hundred and —.

