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No. 179.

4th Session, 3d Parliament, 14 Victoria, 1851.

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## **BILL.**

An Act to provide for the Collection of Arrears of Taxes under a certain By-law of the District Council of the late District of Wellington, and to remove doubts as to the validity of the said By-law.

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Received and read a first time, Monday, 16th June, 1851.

Second reading, Wednesday, 18th June, 1851.

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Mr. FERGUSON.

139.

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BILL.

An Act to provide for the Collection of Arrears of Taxes under a certain By-law of the District Council of the late District of Wellington, and to remove doubts as to the validity of the said By-law.

**W**HEREAS the District Council of the late District of Wellington, now the County of Waterloo, intending to carry into effect the enactments of the Act of the Parliament of this Province, passed in the Session held in the fourth and fifth years of Her Majesty's Reign, and intituled, "*An Act to provide for the better internal Government of that part of this Province which formerly constituted the Province of Upper Canada, by the establishment of local and municipal authorities therein,*" did, since the passing of the said Act, to wit, on the twelfth day of August, in the year of our Lord one thousand eight hundred and forty-two, pass a certain By-law, intituled "*A By-law to equalize the tax on all lands;*" and whereas doubts have arisen whether the said By-law was strictly in accordance with the letter of the said Act, although undoubtedly in substance and effect fully consistent with the spirit thereof; and whereas the vast majority of the rate-payers of the said District of Wellington, now the County of Waterloo, have always cheerfully paid the rates and taxes imposed by the said by-law, but certain parties have endeavoured to take advantage of such doubts as aforesaid, in order to evade payment thereof; and whereas the enforcement of such payment from such last mentioned parties can do no injustice to any one, while it will be an act of justice to those parties who have paid their rates and taxes as aforesaid, and to the public generally: Be it therefore enacted, &c.,

Preamble.

4 & 5 Vict. c. 10, cited.

By-laws cited.

That the By-law mentioned in the preamble to this Act, and everything therein contained, shall be and shall be deemed to have been valid and in force at and from the passing thereof to all intents and purposes (notwithstanding any such doubts as aforesaid), according to the true intent and meaning of the said By-law; and that all rates and taxes whatsoever therein mentioned, or intended thereby to be imposed, shall be held to be and to have been payable and recoverable in the same manner and subject to the same provisions in all respects, as if no doubt or cause for doubt whatsoever had ever existed or did now exist in anywise as to the validity or sufficiency of the said By-law, or of any clause, matter or thing therein contained.

The By-law cited in the Preamble confirmed.

II. And be it enacted, That this Act shall be a Public Act.