

BILL.

An Act to afford relief to the original owners, and protection to the purchasers of lands sold prematurely for taxes in Upper Canada, under a misinterpretation of the Consolidated Assessment Act.

[No. 9 of 1865—1st Session.]

MR. MCCORMY.

OTTAWA:

PRINTED BY HUNTER, ROSE & CO.,
SALISBURY STREET.

An Act to afford relief to the original Owners, and protection to the Purchasers of lands sold prematurely for taxes in Upper Canada, under a misinterpretation of the Consolidated Assessment Act.

WHEREAS, in certain counties in Upper Canada a belief has prevailed that lands could be lawfully sold for taxes whenever any portion of such taxes had been due for five years, the terms of the Act in that behalf being so indistinct that the true intent thereof was generally considered to be uncertain; and whereas sales of land for taxes have been made under this belief, and it is expedient to grant relief to the owners and protection to the purchasers thereof; 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.** The true intent of the law in that behalf is and has been,—that no land in Upper Canada can or could lawfully be sold for taxes unless a portion thereof has or shall have been due for five years, on the first day of January next before the issuing of the Treasurer's warrant for the sale thereof. For what time taxes must be due before lands can be sold.
- 15 **2.** Any person whose land has been sold for taxes under any Treasurer's warrant issued sooner than six years from the first day of January of the year in which some portion of such taxes became due on such land, may tender to the Treasurer of the County in which such lands lie, within one year after the passing of this Act, the amount of the taxes due thereon at time of the issuing of such warrant, with interest thereon at the rate of ten per centum per annum, from the said time until the time when the said tender is made, and all subsequent taxes paid thereon with interest from the time of payment thereof until the time when the tender is made, together with compensation of any improvements that may have been made upon such land by or under the purchaser thereof, or his assignee, or tenant; And the amount of such compensation, where the parties interested cannot agree upon the same, shall be assessed and finally determined upon by the Right of redemption to persons whose lands have been sold sooner.
- 20 Reeve, and the Assessor and Collector, or any two of them, of the municipality in which such land is situate; and it shall be the duty of the said officers to inspect such improvements when notified and required in writing to do so by the original owner of such land, or some person on his or her behalf, or by the occupant or person claiming such compensation, and to make and forward their award under their hands and seals, or the hands and seals of two of them, to the County Treasurer, within Value of improvements to be estimated and paid.
- 35 * days from date of such notification, which award may be in the following form:

"We, A. B., Reeve of the municipality of _____, in the County _____, and C. D., Assessor, and E. F., Collector (or as the case may be), both of the same place, hereby certify that we have this day _____, in the County _____, Certificate of valuation.

examined the improvements made upon Lot No. _____, in the
 concession (or street, *as the case may be*), in the Township of
 (or town or village, *as the case may be*), in the said county, since the
 said lot was sold for taxes in the year _____, and have assessed
 the value of such improvements at the sum of _____ dollars and _____
 cents. Given from under our hands and seals at _____ this
 _____ day of _____, 18 _____

A. B., Reeve of _____
 C. D., Assessor of _____
 E. F., Collector of _____ 10

And upon such tender the person making the same shall receive from
 the said Treasurer a certificate in the following form:

Treasurer's
 certificate.

I hereby certify that _____ has this day paid me the sum
 of _____ dollars _____ cents, being the amount payable under the Act
(cite this Act by its chapter and the year of Her Majesty's reign) for
 the redemption money, and _____ dollars and _____ cents for improve- 15
 ments (if any) on lot number _____ in the
 township or town or village of _____ in the county of _____, which
 was sold for taxes on the _____ day of _____ A.D. 18 _____; the said lot
 having been so sold in error. (Given under my hand at _____ this 20
 _____ day of _____, 18 _____

A. B.,
 Treasurer of the County of _____

Effect of pay-
 ment and cer-
 tificate.

And the said land shall be held to have been lawfully redeemed, and
 the redemption money shall be paid over by the Treasurer to the pur- 25
 chaser or his legal representatives, on his or their surrendering all claim
 to such land, and such purchaser, and those who represent him, shall
 cease to have any right in or to the same; but after the expiration of
 one year from the passing of this Act, all such lands as aforesaid, which
 shall not then have been redeemed under this Act, shall be held to have 30
 been lawfully sold: Provided always, that nothing herein contained shall
 be construed to disturb or in any way invalidate any title made to lands
 sold for taxes, in any case where _____ years from the date of the
 sale have been allowed to pass without a tender in writing having been
 made to the County Treasurer, by the original proprietor of such lands, 35
 or some person on his or her behalf, of the amount of money for which
 the land was sold, together with interest at the rate aforesaid; with a
 demand for a reconveyance of such land, but in any such case the sale
 shall be held to be legal and valid.

Proviso.