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No. 270.

2nd Session, 7th Parliament, 26 Victoria, 1863.

BILL.

An Act to authorize the Municipal Council of the Village of Caledonia, in the County of Haldimand, to exempt from assessment and taxation for a term of years, and to commute for a further term of years, certain capital employed in manufacturing operations.

PRIVATE BILL.

Received and read, first time, Wednesday,
22nd April, 1863.
Second reading, Thursday, 23rd April, 1863.

Mr. HARCOURT.

QUEBEC:

PRINTED FOR THE CONTRACTORS BY HUNTER,
ROSE & LEMIEUX, ST. URSULE STREET.

An Act to enable the Municipal Council of the Village of Caledonia to exempt capital employed in manufacturing operations from taxation during a certain periods.

WHEREAS the Municipal Council of the Village of Caledonia in the County of Haldimand, have represented by their petition to the Legislature, that notwithstanding the great advantages possessed by the said Village in its almost unlimited water-power, yet owing to the heavy Municipal taxation to which it is necessarily subject in order to maintain its credit, manufactures are languishing in the said Village, and threaten to be altogether abandoned, and the said Council have prayed that in order to prevent this and to encourage capitalists to establish manufactories in the said Village, and so to turn its great natural advantages to account, they may be empowered to exempt all property and capital employed for manufacturing purposes from local taxation, and it is expedient to grant their prayer: Therefore, Her Majesty, by and with the advice and consent of the Legislative Council and Assembly of Canada, enacts as follows:—

15 **1.** Notwithstanding anything to the contrary in the Act respecting the assessment of property in Upper Canada, or in any act amending it, the Municipal Council of the said Village of Caledonia, may by By-law exempt all property and capital employed in manufactures established or to be established in the said Village, from the payment of all taxes to the Corporation of the said Village, provided the value of such property and capital assessed against one person, partnership, Company or Corporation be not less than ten thousand dollars, and such exemption may extend to a period of eight years from the passing of such By-law; and the said Council may further provide by By-law, that all such taxes on any such property and capital as aforesaid, shall during a further period of ten years be commuted for a certain rate in the \$100 to be fixed by such By-law; and by any such By-law the said Council may impose such conditions and restrictions as the terms on which such exemption shall be obtained as they may think expedient.

30 **2.** Any such By-law as aforesaid shall be passed within five years after the passing of this Act, and may be repealed or amended by the said Council, but not to the prejudice of parties having availed themselves of its provisions and established or continued manufactures in the said Village, in consequence of such By-law, and having given notice of their having so done to the said Council, and with regard to such parties the repeal of such By-law shall be of no effect; except that such party may consent to the repeal of any such By-law, and renounce the benefit thereof on such conditions as such party and the said Council may agree upon.

40 **3.** This Act shall be deemed a Public Act.

Public Act.