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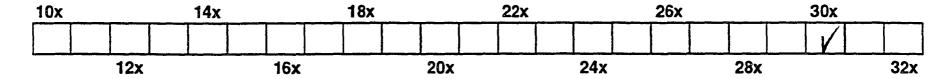
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2nd Session, 7th Parliament, 26 Victoria, 1863.

## BILL.

An Act to smend the Assessment Act of Upper Canada, in respect to arrears of taxes on non-resident lands,—and Miscellaneous provisions.

Received and read, first time, Tuesday, 8rd March, 1863.

Second reading, Wednesday, 4th March, 1863.

Mr. Mackensie,

## QUEBEC:

PRINTED FOR THE CONTRACTORS BY HUNTER, ROSE & LEMIEUX, ST. URSULE STREET. An Act to amend the Assessment Act of Upper Canada in respect to arrears of taxes due on non-resident lands, and for other purposes respecting assessments.

FOR the greater protection of persons owning non-residentlands in Upper Canada, and also for the more own called per Canada, and also for the more sure collection of the taxes therefor, and for assuring the titles to lands sold by Sheriffs for arrears of taxes. Her Majesty by and with the advice and consent of the Legislative Coun-5 cil and Assembly of Canada enacts as follows:—

1. The Treasurer of every County in Upper Canada shall furnish to Treasurer of the Clerk of each Municipality in the County, a list of all the lands in his County to fur-Municipality in respect of which any taxes shall have been in arrear for hish list of five years preceding the first day of January in any year, and the said list for five years 10 shall be so furnished during the month of January in every year, and to clocks of shall be headed in the words following:—"List of lands liable to be sold Municipalitor arrears of taxes in the year 18. And for the purpose of this Act the taxes for the fifth year preceding, shall be deemed to have been due for five years, although the same may not have been placed upon a col-15 lection Roll until some month in the year later than the month of Janu-And for furnishing such lists the said County Treasurer may charge and shall be allowed in his accounts against the County the sum of four

20. The clerk of every Municipality in the County is hereby required The Townoffice, subject to the inspection of any person requiring to see the same, send copies of and he shall also forward to the Post Master of each Post Office within the lists to Postlimits of his Municipality, a copy of the said list on or before the first day of March in each year ; - And every Post-master shall certify in writing 25 to the said clerk, his receipt of such copy, and shall place the same up in some conspicuous place in his Post office, and keep it so placed up for the Lists, to be remainder of the then current year, and shall afterwards keep the said posted up. copy on file amongst the papers in his office, and in the absence of any

dollars for each list.

evidence to the contrary, the said certificate of the said Postmaster shall 30 be deemed to be sufficient evidence that the copy furnished to him by the said clerk was a true copy of the said list, furnished by the County Treasurer to the clerk of the Municipality. And for the furnishing the several copies to the said Postmasters, and for furnishing a return to the County Treasurer as provided in the next following section of this Act, 35 the said clerk shall be paid by the Municipality the sum of one dollar for each such copy and return.

3. The clerk of each Municipality shall after the Assessment Roll Clerks to asfor the current year shall have been returned to him by the Assessors, examine the Roll, and ascertain whether any lot embraced in the said list last assessment 40 received by him from the County Treasurer is entered upon the Roll of rolls, the year as then occupied. And the said clerk shall, on or before the make returns fifteenth day of May in each year farnish to the County fifteenth day of May in each year furnish to the County Treasurer a list of Treasurer; the several lands which shall appear on the resident Roll to have become occupied, and the said County Treasurer shall on or before the first day

County Treasurer to certify rears.

of July in the then current year, return to the clerk of each Municipality an account of all arrears of taxes due in respect of such occupied lands. And the clerk of each Municipality shall, in making out the collector's roll

placed on the Collector's roll

of the year, add and include such arrears of taxes, to the taxes assessed Arrears to be against such occupied lands for the then current year, and such arrears 5 shall be collected by the collectors of the Municipalities in the same manner and subject to the same conditions as all other taxes entered upon the collector's roll.

County Treas-4. The Treasurer and Sheriff of every County shall not be required to not enquire before sale of lands for taxes, whether there is any distress upon 10 bound to in- the land, nor shall they be bound to inquire into or form any opinion of the quire for dis-value of the land:—and if any taxes in respect to any lands sold by the tress or value Sheriff shall have been in arrears for five years, as in the first section of sale for taxes, this Act mentioned, preceding the first day of January in the year in Sheriffs Title which the Sheriff shall have sold the said land, and the same shall not have 15 to lands in ar- been redeemed in one year after the said sale, such sale and the Sheriff's rear is final. deed to the purchaser of any such lands (provided the said sale shall have been openly and fairly conducted) shall be final and binding upon the former owners of the said lands, and upon all persons claiming by through,

Tressurer not to include in occupied.

or under them.

5. The said Treasurer of the County shall not issue his warrant to his warrant the Sheriff for the sale of any lands which have not been included in the lands not in list furnished by him to the clerks of the several Municipalities, in the his January month of January of the year in which he shall issue his warrant, nor have become of any of the lands which have been returned to him as being occupied 25 under the provisions of the third section of this Act.

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Penalties.

6. If the clerk of any such Municipality shall neglect to preserve the said list furnished to him by the County Treasurer for the year in which the same shall be furnished, or to furnish such lists as aforesaid to the Postmaster, or shall neglect to return to the County Treasurer a correct 30 list of the lands which have come to be occupied as directed in the third section of this Act, or if any Postmaster shall neglect to place and keep up such list in manner hereinbefore directed, every person making such default shall, on summary conviction thereof before any Justice of the Peace having jurisdiction in the County of which the Municipality shall 35 orm a part, be liable to a fine of forty dollars exclusive of costs to be refcovered by distress and sale of any goods and chattels in the possession and apparent ownership of the party making default, and such goods and chattels shall not be subject to any claim under a Bill of sale or for

Exemption.

Every Parsonage and Glebe actually occupied by the clergyman or 40 minister of any religious denomination, owned and maintained by such denomination for such purpose shall be exempt from all local assessments

**Bection** 7. That part of section ninety-eight, of chapter fifty-five of the Con-Con St. UC, solidated Statutes for Upper Canada, commencing with the words in the pealed in part fifth line, "or in case of" to the end of the section, is hereby repealed. 45

Section 3 of 8. Section three of the Act passed in the twenty-fourth year of Her 24 Vic., cap. 38 repealed. Majesty's Reign, intituled "An Act to amend the Assessment Act," is hereby repealed.