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No. 5.

5th Session, 8th Parliament, 29th Victoria, 1866.

BILL.

An Act to consolidate and amend the Assessment Law of Upper Canada.

Received and read, first time, Tuesday,
12th June, 1866.

Second reading, Wednesday, 13th June,
1866.

Mr A. MacKENZIE,

OTTAWA:

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

An Act to amend and consolidate the several Acts respecting
the Assessment of Property in Upper Canada.

HER MAJESTY, by and with the advice and consent of the Legis-
lative Council and Assembly of Canada, enacts as follows:—

PRELIMINARY PROVISIONS.

5 **1.** This Act may be cited as “The Consolidated Assessment Act of Short title
Upper Canada.”

10 **2.** In this Act, the word “county,” and the word “township,” in- Interpretation-
clude a union of counties or of townships, as the case may be, while tion.
such unions continue. The words “county council” include “pro-
visional county council,” the word “town” means “incorporated
town,” and the word “village” means “incorporated village,” the
word “ward,” does not apply to a township ward, and the words
“local municipality” does not include counties, unless there is some-
thing in the subject or context requiring a different construction.

15 **3.** The terms “Land,” “Real Property,” and “Real estate,” respec- Meaning of
tively include all buildings or other things erected upon or affixed to terms as to
the land, and all machinery or other things so fixed to any building real property.
as to form in law part of the realty, and all trees or underwood grow-
ing upon the land, and all mines, minerals, quarries and fossils in and
under the same, except mines belonging to Her Majesty.

20 **4.** The terms “personal estate,” and “personal property,” include Meaning of
all goods, chattels, shares in incorporated companies, money, notes, terms as to
accounts, and debts at their full value, income and all other property personal pro-
except land and real estate and real property as above defined, and perty.
except property herein expressly exempted.

25 **5.** The term “property,” includes both real and personal property Meaning of
as above defined. property.

30 **6.** Unoccupied land, owned by a person not resident, and not Unoccupied
having a legal domicile or place of business in the Township, Village, land how des-
Town, or City, where the same is situate, and who has not signified ignated.
to the Assessor personally or in writing, that he owns such land and de-
sires to be assessed therefor, shall be denominated “Lands of non-
residents.”

35 **7.** The real estate of a Railroad Company, situated in a Municipal- Real estate of
ity, other than that where the office of the said Company is held, is not railroad com-
to be considered land of non-residents. pany.

PROPERTY LIABLE TO TAXATION.

All taxes to be levied equally upon ratable property. 8. All municipal, local or direct taxes or rates, shall, when no other express provision has been made in this respect, be levied equally upon the whole ratable property, real and personal, of the municipality or other locality, according to the assessed value of such property, and not upon any one or more kinds of property in particular, or in different proportions. 5

Property that is taxable subject to exemptions. 9. All land and personal property in Upper Canada, shall be liable to taxation, subject to the following exemptions, that is to say:

Exemptions.

10

All property belonging to Her Majesty. Public property. Indian lands. 1. All property vested in or held by Her Majesty, or vested in any public body, or body corporate, officer or person in trust for Her Majesty, or for the public uses of the Province, and also all property vested in or held by Her Majesty, or any other person or body corporate, in trust for or for the use of any tribe or body of Indians, and either unoccupied or occupied by some person in an official capacity. 15

If occupied for a private purpose as to the occupier. 2. When any property mentioned in the preceding sub-section number one, is occupied by any person otherwise than in official capacity, the occupant shall be assessed in respect thereof, but the property itself shall not be liable. 20

Places of worship &c. 3. Every place of worship, Church yard or Burying-ground.

School lands. Proviso. 4. The real estate of every University, College, Incorporated Grammar school, or other incorporated Seminary of learning, whether vested in a Trustee or otherwise, so long as such real estate is actually used and occupied by such institution, or if unoccupied, but not if otherwise occupied.

School house, &c. 5. Every Public School-house, Town or City or Township hall Court-house, Gaol, House of correction, Lock-up House, and public Hospital, with the land attached thereto, and the personal property belonging to each of them. 30

Public roads, &c. 6. Every Public road and way, or Public Square.

Municipal property. 7. The property belonging to any County, City, Town, Township or Village, whether occupied for the purpose thereof or unoccupied.

Provincial Penitentiary. 8. The Provincial Penitentiary and the land attached thereto.

Property used for philanthropic purposes. 9. Every Industrial Farm, Poor House, Alms House, House of Industry, and Lunatic Asylum, and every house belonging to a Company for the reformation of offenders, and the real and personal property belonging to or connected with the same. 35

Scientific institution. 10. The property of every Public Library, Mechanics' Institution, and other public, literary or scientific institution, and of every Agricultural or Horticultural society, if actually occupied by such society. 40

Personal property of Governor. 11. The personal property and income of the Governor of the Province.

12. The full or half pay of any one in any of Her Majesty's Naval or Military services, or any pension, salary or stipend derived by any person from Her Majesty's Imperial Treasury or elsewhere out of this Province, and the personal property of any person in such Naval or Military services on full pay, or otherwise in actual service. The income and personal property of naval or military officers. And pensions or salaries from the Imperial Treasury.
13. All pensions under two hundred dollars a year payable out of the public moneys of this Province. Provincial Pensions under \$200.
14. The income of a farmer derived from his farm. Income of farmers.
15. So much of the personal property of any person, as is secured by a mortgage upon land or is due to him on account of the sale of land the fee or freehold of which is vested in him; or is secured by the debentures of any municipal corporation of this Province. Personal property secured by mortgage or by municipal debentures.
16. The stock held by any person in any chartered bank. So long as there is a Special Tax on bank issues. Bank stock.
17. The stock held by any person in any Railroad Company. Railroad stock.
18. All property, real or personal, which is owned out of this Province. Property owned out of Province.
19. So much of the personal property of any person, as is equal to the just debts owed by him, except such debts as are secured by mortgage upon his real estate or may be unpaid on account of the purchase money therefor. Debts owed to be deducted from valuation of personal property.
20. The nett personal property of any person, provided the same be under one hundred dollars in value. Exceptions. Personal property under \$100.
21. The annual income of any person, provided the same does not exceed three hundred dollars. Income under \$300.
22. The stipend or salary of any minister of religion from whatever source derived, so long as the same does not exceed twelve hundred dollars annually. Minister's salary.
23. Household effects of whatever kind, books and wearing apparel. Household effects.

HOW RATES TO BE ESTIMATED.

10. In Counties, Cities, Towns, Townships and Villages, the rates shall be calculated at so much in the dollar upon the actual value of all the real and personal property liable to assessment therein. How rates to be estimated.
11. All Debentures heretofore issued by Municipal Corporations under any By-law, and based upon the yearly value of ratable property, at the time of passing such By-laws, shall hold the order of priority which they now occupy, and each Municipal Corporation (having so issued debentures) shall levy a rate on the actual real value of the ratable property within the Municipality represented, sufficient to produce a sum equal to that leviable or produced on the yearly value of such property as established by the Assessment Roll for the year one thousand eight hundred and sixty six; and such rates shall be applied solely to the payment of such Debentures, or interest on such Debentures, according to the terms of the by-laws under which they were issued. Rates to provide for payment for debentures to be levied on actual value. Equal to a rate on the yearly value in 1866.

Sinking fund to be provided by a rate to the sum intended to be set apart. 1. In cases where a Sinking Fund is required to be provided, either by the investment of a specific rate or amount, or on a rate on the increase in value over a certain sum, then such a rate shall be levied, as shall at least, equal the sum originally intended to be set apart.

Municipalities indebted to the municipal loan fund to levy on the actual value a rate sufficient to produce eight per cent. on the capital of the loan. And equal to five cents in the dollar on the annual value of the property in 1858. 12. In order to comply with the provisions of the Consolidated Municipal Loan Fund Act (Consolidated Statutes of Canada, chapter eighty-three), a rate of not less than one-third of a cent in the dollar upon the actual value of all ratable property, shall be levied by all Municipalities in Upper Canada indebted to the Municipal Loan Fund, unless a smaller rate would produce eight per cent. upon the capital of the loan; Provided always, that if such rate of one-third of a cent in the dollar upon the actual value of ratable property, according to the assessment of any year, shall produce a less sum than five cents in the dollar, on the annual value of the property in the year one thousand eight hundred and fifty-eight, such a rate shall be levied, as shall produce a sum equal to that produced by a rate of five cents in the dollar on the Assessment Rolls of the year one thousand eight hundred and fifty-eight. 5

Annual estimates to be made. 13. The Council of every Municipality shall, every year, make estimates of all sums which may be required for the lawful purposes of the County, City, Town, Township, or Village, for the year in which such sums are required to be levied, each local Municipality making due allowance for the cost of collection of the tax, and for taxes on the lands of non-residents which may not be collected. 20.

By-laws for raising money by rate. 14. The Council of every Municipality may pass one By-law, or several By-laws, authorizing the levying and collecting of a rate or rates of so much in the dollar, upon the assessed value of the property therein, as the council deem sufficient to raise the sums required on such estimates. 25.

If the amount collected falls short. 15. If the amount collected falls short of the sums required, the Council may direct the deficiency to be made up from any unappropriated fund belonging to the Municipality. 30.

Estimates may be reduced. 16. If there be no unappropriated fund the deficiency may be equally deducted from the sums estimated as required, or from any one or more of them. 35.

Sums collected on account of special tax. 17. If the sums collected exceed the estimates, the balance shall form part of the General Fund of the Municipality, and be at the disposal of the Council, unless otherwise specially appropriated, but if any portion of the amount in excess has been collected on account of a special tax upon any particular locality, the amount in excess collected on account of such special tax shall be appropriated to the special local object. 40.

Taxes imposed, are due as from the 1st day of Jany. 18. The taxes or rates imposed or levied for any year shall be considered to have been imposed and to be due on and from the first day of January of the then current year, and ending with the thirty-first day of December thereof, unless otherwise expressly provided for by the enactment or by-law under which the same are directed to be levied. 45.

ASSESSORS AND COLLECTORS.

Assessors and collectors to be appointed. 19. The Council of every Municipality, except Counties, shall appoint such number of assessors and collectors for the municipality as they deem necessary. 50.

20. And may appoint to each Assessor and Collector the Assessment District or Districts therein, within which he shall act and may prescribe regulations for governing them in the performance of their duties. Assessment and collection districts.

5

HOW ASSESSMENTS TO BE PROCEEDED WITH.

21. The Assessor or Assessors shall prepare an Assessment Roll in which, after diligent enquiry, he or they shall set down according to the best information to be had : Assessment roll, its form and contents.

1. The names and surnames in full, if the same can be ascertained, 10 in alphabetical order, of all taxable persons resident in the Municipality who have taxable property therein, or in the District for which the Assessor has been appointed.

2. And of all non-resident Freeholders who have in writing required the Assessor to enter their names and the land owned by them in the 15 Roll, and

3. The description and extent or amount of property assessable against each.

4. And such particulars in separate columns as follows :

- 20 Column 1.—The successive number on the roll.
 Column 2.—Name of taxable party.
 Column 3.—Occupation.
 Column 4.—To state whether the party is a Freeholder or Tenant by affixing the letter "F" or the letter "T" as the case may be.
 Column 5.—The age of the assessed party.
 25 Column 6.—Name and address of the owner, where the party assessed is a tenant only.
 Column 7.—Number of concession, name of street or other designation of the local division in which the real property lies.
 Column 8.—Number of lot, house, etc., in such division.
 30 Column 9.—Number of acres cleared.
 Column 10.—Number of acres or other measure shewing the extent of the property.
 Column 11.—Value of each parcel of real property.
 Column 12.—Amount of taxable income.
 35 Column 13.—Value of personal property.
 Column 14.—Total value and amount of real and personal property and taxable income.
 Column 15.—Number of persons in the family of each person rated as a resident.
 40 Column 16.—Number of cattle.
 Column 17.—Number of sheep.
 Column 18.—Number of hogs.
 Column 19.—Number of horses.
 Column 20.—Dogs.
 45 Column 21.—Bitches.
 Column 22.—To be headed "First-class Service Militia Roll."
 Column 23.—"Second-class Service Militia Roll."
 Column 24.—"Reserve Militia Roll."

- 22.** Land shall be assessed in the Municipality in which the same lies, and in the case of Cities and Towns, in the ward in which the property lies, and this shall include the land of incorporated companies, as well as other property, and when any business is carried on by a person or persons in two or more Municipalities, the personal property belonging to such person or persons shall be assessed in the Municipality in which such personal property is situated. 5
- 23.** Land occupied by the owner shall be assessed in his name.
- 24.** As to land not occupied by the owner, but of which the owner is known, and who, at the time of the Assessment being made, resides or has a legal domicile or place of business in the Municipality, or who has signified by writing to the Assessor, that he owns the land and desires to be assessed therefor, the same shall be assessed against such owner alone if the land is unoccupied, or against the owner and occupant if such occupant be any other person than the owner. 10 15
- 25.** If the owner of the land be not resident, then if the land is occupied, it shall be assessed in the name of and against the occupant and owner, but if the land be not occupied, and the owner has not requested to be assessed therefor, then it shall be assessed as land of a non-resident. 20
- 26.** When land is assessed against both the owner and occupant, the Assessor shall place both names within brackets on the Roll, and shall write opposite the name of the owner the word "owner," and opposite the name of the occupant the word "occupant," and both names shall be numbered on the Roll, provided always that no name shall be counted more than once in returns and lists required by law for municipal purposes, and the taxes may be recovered from either or from any future owner or occupant saving his recourse against any other person. 25
- 27.** When the land is owned or occupied by more persons than one, and all their names are given to the Assessor, they shall be assessed therefor in the proportions belonging respectively to each, and if a portion of the land so situated is owned by parties who are non-resident, and who have not required their names to be entered on the roll, the whole of the property shall be assessed in the names given to the Assessor, saving their recourse of the persons whose names are so given against the others. 35
- 28.** Any occupant may deduct from his rent, any taxes paid by him if the same could also have been recovered from the owner, unless there be a special agreement between the occupant and the owner to the contrary. 40
- 29.** The Assessor shall write opposite the name of any non-resident freeholder, who requires his name to be entered on the Roll, in the Column No. 3, the letters "N.R." and the address of such freeholder.
- 30.** Real and Personal property, shall be estimated at their actual cash value, as they would be appraised in payment of a just debt from a solvent debtor. 45

Land or personal property to be assessed in the assessment district or ward.

Assessed in owners, name if occupied by him.

If land not occupied to be assessed in owners name if he resides in the municipality.

If occupied, against both owner and tenant.

If owner non-resident and land occupied If land not occupied.

Taxes may be recovered from tenant or owner if land assessed against both. In returns the same person not to be counted more than once.

If land occupied by more owners than one they are to be assessed for their several portions. If all resident

When tenants may deduct taxes from rent.

Non-residents on Resident Roll to be noted as such.

How property to be estimated.

31. Where a number of vacant lots in Cities, Towns or Villages, are owned in one block, they may be assessed as a given quantity of land in one parcel, but in such case the number and description of each lot comprising each such block shall be inserted on the Assessment Roll and each lot shall be liable for a proportionate share of the taxes if the property is sold for arrears of taxes.

A number of vacant lots, in one block, may be assessed in the aggregate.

Each lot liable for proportionate share of taxes.

32. Every Railway Company, shall annually transmit to the Clerk of every Municipality, in which any part of the road or other real property of the Company is situate, a statement describing the value of all the real property of the Company, other than the roadway, and also the actual value of land occupied by the road, in the Municipality, according to the average value of land in the locality, and the Clerk shall communicate the same to the Assessor, and the Assessor shall deliver at or transmit by post to any station or office of the Company, a notice of the total amount at which he has assessed the real property of the Company in his Municipality or Ward, distinguishing the value of the land occupied by the road, and the value of the other real property of the company, and the statement shall be held to be the statement required by the forty-fifth section and the notice required by the forty-eighth section of this Act.

Railway companies, how assessed and notified.

NON-RESIDENT LANDS.

33. As regards the lands of non-residents who have not required their names to be entered by the Assessor, the Assessors shall proceed as follows:

Land of non-residents.

1. They shall insert such land in the roll, separated from the other assessments and shall head the same as "Non-residents' Land Assessments."

2. If the land be not known to be sub-divided into lots it shall be designated by its boundaries or other intelligible description.

3. If it be known to be sub-divided into lots or be part of a tract known to be so sub-divided, the Assessors shall designate the whole tract in the manner prescribed with regard to undivided tracts and if they can obtain correct information of the sub-divisions, they shall put down in the Roll and in a first column all the unoccupied lots by their numbers and names alone, and without the names of the owners; in a second column and opposite to the number of each lot they shall set down the quantity of land therein liable to taxation; in a third column, and opposite to the quantity, they shall set down the value of such quantity, and if such quantity be a full lot it shall be sufficiently designated as such by its name or number, but if it be part of a lot, the part shall be designated in some other way whereby it may be known.

MANNER OF ASSESSING PERSONAL PROPERTY.

34. It shall be the duty of the Assessor or Assessors to require each person rated for personal property to sign a declaration setting forth the correct amount, and, if desired, particulars of the amount of the personal property or income for which he is by law liable to be as

Personal property.

A declaration to be filled up and signed.

Declaration not binding on assessors.

essed; and every person rated for personal property shall fill up and sign such declaration when presented, and be subject to the provisions of sections forty-seven and sixty of this Act. No such statement shall bind the Assessor, nor excuse him from making due enquiry to ascertain its correctness, and making a correct assessment according to the true intent of this Act. 5

1. The declaration shall be in the following form:—

“I, do solemnly declare that the following is a true and correct statement of my personal property. A.B.”

Incomes exceeding \$300, how to be assessed.

25. No person deriving an income exceeding three hundred dollars per annum from any trade, calling, office, profession, or other source whatsoever, not declared exempt by law, shall be assessed for a less sum as the amount of his net personal property than the amount of such income during the year then last past, but no deduction shall be made from the gross amount of such income and such last years income shall be held to be his net personal property unless he has other personal property to a greater amount. 15

Personal property of incorporated companies not to be assessed.

36. The personal property of an Incorporated Company shall not be assessed against the Corporation, but each Shareholder shall be assessed for the value of the stock or shares held by him as part of his personal property unless such stock is exempted by this Act. 20

Personal property of partnerships how and where to be assessed.

37. The personal property of a partnership shall be assessed against the firm at the usual place of business of the partnership, and a partner in his individual capacity shall not be assessable for his share of any personal property of the partnership which has already been assessed against the firm. 25

Partnerships having more than one place of business.

38. If a partnership has more than one place of business, each branch shall be assessed, as far as may be in the locality where it is situate for that portion of the personal property of the partnership which belongs to that particular branch, and if this cannot be done the partnership may elect at which of its places of business it will be assessed for the whole personal property, and shall be required to produce a certificate at each of the other places of business of the amount of personal property assessed against it elsewhere. 30

Where parties carrying on trade or business shall be assessed for personal property.

39. Every person having a Farm, Shop, Factory, Office or other place of business, where he carries on a trade, profession, or calling, shall for all personal property owned by him, wheresoever situate, be assessed in the Township, Village or Ward, where he has such place of business, at the time when the assessment is made. 35

If two or more places of business.

40. If he has two or more such places of business in different Municipalities or wards, he shall be assessed at each for that portion of his personal property connected with the business carried on thereat, or if this cannot be done, he shall be assessed for part of his personal property at one and part at another of his places of business, but he shall in all such cases produce a certificate at each place of business of the amount of personal property assessed against him elsewhere. 40 45

If a party has no place of business.

41. If any person has no place of business he shall be assessed at his place of residence.

Executors or trustees.

42. Personal property in the sole possession or under the sole control of any person as trustee, guardian, executor or administrator, shall be assessed against such person alone. 50

43. In case of personal property, owned or possessed by or under the control of more than one person, resident in the Municipality or Ward, each shall be assessed for his share only, or if they hold in a representative character, then each shall be assessed for an equal portion only. Separate assessment of joint owners or possessors.

44. When a person is assessed as Trustee, Guardian, Executor, or Administrator, he shall be assessed as such, with the addition to his name of his representative character, and such assessment shall be carried out in a separate line from his individual assessment, and he shall be assessed for the value of the real and personal estate held by him, whether in his individual name, or in conjunction with others in such representative character, at the full value thereof, or for the proper proportion thereof, if others resident within the same municipality be joined with him in such representative character. Trustees, &c., to have their representative character attached to their names.

45. It shall be the duty of every person assessable in any Local Municipality to give all necessary information to the Assessors and if required by the Assessor or by one of the Assessors if there be more than one he shall deliver to him a statement in writing, signed by such person (or by his agent, if the person himself be absent) containing all the particulars respecting the property or income assessable against such person which are required in the Assessment Roll; and if any reasonable doubt be entertained by the Assessor, of the correctness of any information given by the party applied to, the Assessor shall require from him such written statement. Particulars respecting property or income to be given to assessors.

46. No such statement shall bind the Assessor, nor excuse him from making due enquiry to ascertain its correctness; and notwithstanding the statement, the Assessor may assess such person for such amount of property or income, as he believes to be just and correct, and may omit his name or any property which he claims to own or occupy, if the Assessor has reason to believe that he is not entitled to be placed on the roll or to be assessed for such property. The statement of particulars not to bind the assessors.

47. In case any person fails to deliver to the Assessor the written statement mentioned in the preceding section, when required so to do, or knowingly states anything falsely in the written statement required to be made as aforesaid, such person shall, on complaint of the Assessor, and upon conviction before a Justice of the Peace having jurisdiction within the County wherein the Municipality is situate, forfeit and pay a fine of twenty dollars, to be recovered in like manner as other penalties upon summary conviction before a Justice of the Peace. Penalty for not giving, or for making a false statement.

48. Every Assessor before the completion of his Roll, shall leave for every party named thereon, and resident or domiciled, or having a place of business within the City, Town, Village, or Township, and shall transmit by post to every non-resident who shall have required his name to be entered thereon, and furnished his address to the assessor, a notice of the sum at which his real and personal property has been assessed. Assessment notice, how to be given.

49. The Assessors shall make and complete their Rolls in every year between the first day of February and such day, not later than the fifteenth day of April, as the Council of the Municipality appoints, and shall attach thereto, a certificate signed by them, respectively, and verified upon oath or affirmation in the form following: Assessment roll to be completed by a time to be named.

"I do certify that I have set down, in the above assessment roll, all the real property liable to taxation situate in the Township, Village or ward of (as the case may be) and the true actual value thereof in each case, according to the best of my information and judgment; certificate thereto.

and also that the said Assessment Roll contains a true statement of the aggregate amount of the personal property, or of the taxable income, of every party named in the said Roll; and that I have estimated and set down the same according to the best of my information and belief; and I further certify that I have entered therein the names of all the resident householders and freeholders, and of all other freeholders who have required their names to be entered thereon with the true amount of property occupied or owned by each, and that I have not entered the name of any person whom I do not truly believe to be a householder, tenant or freeholder, or the *bona fide* occupier or owner of the property set down opposite his name for his own-use and benefit."

Assessment Roll to be delivered to the clerk of the municipality. **50.** Every Assessor shall deliver to the Clerk of the Municipality the Assessment Roll, completed and added up, with the certificates and affidavits attached; and the Clerk shall thereupon file the same in his office, and the same shall, at all convenient office hours, be open to the inspection of all the Householders and Freeholders resident or owning property in the municipality. 15

[COURT OF REVISION AND APPEALS.

If council contain only five members. **51.** If the Council of the Municipality consists of not more than five members, such five members shall be the Court of Revision for the municipality. 20

If more than five. **52.** If the Council consists of more than five members, such Council shall appoint five of its members to be the Court of Revision.

Three to be a quorum. **53.** Three members of the Court of Revision shall be a quorum and a majority of a quorum may decide all questions before the court. 25

Who to be clerk. **54.** The Clerk of the Municipality shall be Clerk of the Court.

Court may meet and adjourn from time to time. **55.** The Court may meet and adjourn from time to time at pleasure, or may be summoned to meet at any time by the head of the municipality. 30

Power to administer oath and summon witnesses. **56.** The Court or any member thereof, may administer an oath to any party or witness, and may issue a Summons to any witness to attend such Court.

Penalty on witnesses refusing to attend. **57.** If any witness so summoned fails to attend (having been tendered compensation for his time at the rate of fifty cents a day), he shall incur a penalty not exceeding twenty dollars, to be recoverable with costs, by and to the use of the Municipality, in any way in which penalties incurred under any By-law thereof may be recovered. 35

Court to try all complaints. **58.** At the times or time appointed, the Court shall meet and try all complaints in regard to persons being wrongfully placed upon or omitted from the Roll, or being assessed at too high or too low a sum. 40

Court to finish its business by 1st June. **59.** All the duties of the Court of Revision, which relate to the matters aforesaid, shall be completed and the Rolls finally revised by the court, before the first day of June in every year.

Mode of procedure. **60.** The proceedings for the trial of complaints shall be as follows: 45

1. Any person complaining of an error or omission in regard to himself, as having been wrongfully inserted on or omitted from the Roll, or as having been undercharged or overcharged by the Assessor in the Roll, may, personally or by his Agent, within fourteen days 5 after the time fixed for the return of the Roll, give notice in writing to the Clerk of the Municipality, that he considers himself aggrieved for any or all of the causes aforesaid.

A person complaining in regard to himself.

2. If a Municipal elector thinks that any person has been assessed too low or too high or has been wrongfully inserted on or omitted 10 from the Roll, the Clerk shall, on his request in writing, give notice to such person and to the Assessor, of the time when the matter will be tried by the Court, and the matter shall be decided in the same manner as complaints by a person assessed.

A person complaining in regard to another person.

3. The Clerk of the Court shall post up in some convenient and public 15 place within the Municipality or Ward, a list of all complainants on their own behalf against the Assessors' return, and of all complainants on account of the assessment of other persons, stating the names of each, with a concise description of the matter complained against, together with an announcement of the time when the Court will be 20 held to hear the complaints.

Clerk to post up a list of appeals.

4. Such list may be in the following form :

Appeals to be heard at the Court of Revision, to be held at
on the day of 18 Form of list.

Appellant.	respecting whom.	Matter complained of.
25 A. B.	Self	Overcharged on land.
C. D.	E. F.	Name omitted.
G. H.	J. K.	Not <i>bona fide</i> occupant.
L. M.	N. O.	Personal property undercharged.
&c.	&c.	

30 5. The Clerk shall also advertise in some newspaper published in the City, Town, Village or Township, or if there be no such paper then in some newspaper published at the nearest place in the County at which one is published, the time at which the Court will hold its first sitting for the year.

Clerk to advertise first sitting of court.

35 6. The Clerk shall also cause to be left at the residence of each assessor, a list of all the complaints respecting his Roll.

List of appeals to be given to assessors.

7. The Clerk shall prepare a notice in the form following, for each person with respect to whom a complaint has been made :

40 at on the day of in the matter of the following appeal: Form of notice to persons complained against.

Appellant: G. H.

Subject—That you are not a *bona fide* occupant.

(Signed,)

X. Y.,

45 To J. K.

Clerk.

8. If the person resides or has a place of business in the Local Municipality, the Clerk shall cause the notice to be left at the person's residence or place of business.

Notice to a resident at his house or place of business.

9. Or if the person be not known, then to be left with some grown-up person on the assessed premises, if there be any such person there resident, or if the person be not resident in the Municipality, then the notice to be addressed to such person through the Post Office.

10. Every notice hereby required, whether by publication, advertisement, letter or otherwise, shall be completed at least six days before the sitting of the Court.

11. If the party assessed complain in person, or by his agent of an overcharge on his personal property or taxable income, he, or his agent may appear before the court and make a declaration in the form following:—"I, A. B., do solemnly declare that the true value of all the personal property, or (amount of taxable income as the case may be) assessable against me (or against me as Trustee, Guardian, Executor, &c., or against C. D., for whom I am agent, as the case may be) after deducting the just debts due by me (as such trustee, &c., or by C. D.) does not, to the best of my knowledge and belief, exceed the sum of _____ dollars (and if the declaration be made by an agent add) and that I have the means of knowing, and do know, the extent and value of the personal property (or the amount of income) assessable against C. D. And the Court shall, thereupon, enter the person assessed at such an amount of personal property or taxable income, as is specified in the declaration, and no more; and if any party make a wilfully false statement in any such declaration, he shall be guilty of a misdemeanor, and shall be punished as for perjury.

12. In other cases the Court, after hearing upon oath, the complainant, and the Assessor or Assessors, and any witness adduced, shall determine the matter, and confirm or amend the Roll accordingly.

13. If either party fails to appear, either in person or by an agent, the court may proceed *ex parte*.

61. The Roll, as finally passed by the Court, and certified by the Clerk, as so passed, shall be valid and bind all parties concerned, notwithstanding any defect or error committed in or with regard to such roll, except in so far as the same may be further amended, on appeal to the Judge of the County Court.

62. The Court shall also, before or after the first day of June, and with or without notice, receive and decide upon the Petition from any person assessed for a tenement which has remained vacant during more than three months in the year for which the assessment has been made, or from any person who declares himself, from sickness or extreme poverty, unable to pay the taxes, or who, by reason of any gross and manifest error in the Roll as finally passed by the Court, has been overcharged more than twenty-five per cent. on the sum he ought to be charged, and the Court may, subject to the provisions of any By-law in this behalf, remit or reduce the taxes due by any such person, or reject the petition; and the Council of any Local Municipality may, from time to time, make such By-laws, and repeal or amend the same.

APPEAL FROM THE COURT OF REVISION.

63. If a person be dissatisfied with the decision of the Court of Revision, he may appeal therefrom, in which case, Appeals from Court of Revision.

1. He shall, within three days after the decision, in person or by Proceedings thereon.
 5 Attorney or Agent, serve upon the Clerk a written notice of his intention to appeal to the County Judge in Counties, and in Cities to the Recorder.

2. The Clerk shall, thereupon, give notice to all the parties appealed against, in the same manner as is provided for notice of complaints
 10 by the sixtieth section of this Act.

3. The party appealing shall, at the same time and in like manner, give a written notice of his appeal to the Clerk of the Division Court for the Division, within the limits of which the Municipality is situated, and shall deposit with him the sum of four dollars for each
 15 party appealed against, as security for the costs of the appeal.

4. The Judge shall appoint a day for hearing the appeal.

5. The Clerk of the Division Court shall cause a conspicuous notice to be posted up at the office of the Division Court, containing the names of all the appellants and the parties appealed against, together
 20 with the date at which a Court will be held to hear the appeal.

6. At the Court so holden the Judge shall hear the appeals and may adjourn the hearing from time to time and defer the judgment thereon at his pleasure, so that a return can be made to the clerk of the municipality before the fifteenth day of July. Judgment of the county judge to be returned before the 15th July.

25 **64.** In case any non-resident whose land, within the limits of any Town, Incorporated Village or Township, has been or shall be assessed in any revised and corrected Assessment Roll, complains by petition to the proper municipal council, at any time before the first day of May in the year next following that in which the assessment is made,
 30 such Council shall, at its next meeting, try and decide upon such complaint; All decisions of municipal councils under this Act, may be appealed from, tried and decided, as provided by the sixtieth section of this Act; and if the lands shall be found to have been assessed twenty-five per cent. higher than similar land belonging to residents,
 30 the Council or Judge shall order the taxes rated on such excess to be struck off; in all such cases where the land has been sub-divided into Park, Village, or Town lots, if the same are owned by the same person or persons, the statute labor tax shall be charged only upon the aggregate of the assessment, according to the provisions of this Act; but
 40 no Roll shall be amended under this section of this Act if the complaint was tried and decided before such roll was finally revised and corrected, under the provisions of the fifty-ninth, sixtieth sixty-first and sixty-second sections of this Act. This clause shall not affect the right of appeal against the assessment made prior to the year one thousand
 45 eight hundred and sixty-three, at any time before the land in question shall have been sold. If such lands should, during such appeal, be advertised for sale, the land shall be charged with all costs incurred, but no appeal shall be made after the issue of a warrant for the collection of taxes.

Assessment rolls to be produced on the hearing of appeals.

65. At the Court to be holden by the County Judge, or acting Judge of the County Court, to hear the appeals hereinbefore provided for, the person having the charge of the Assessment Roll passed by the Court of Revision, shall appear and produce such Roll, and all papers and writings in his custody connected with the matter of appeal, and such Roll shall be altered and amended according to the decision of the Judge (if then given), who shall write his initials against any part of the said roll in which any mistake, error or omission is corrected or supplied, or if the said Roll be not then produced or the decision be not then given by the Judge, such decision and judgment shall be certified by the Division Court Clerk to the Clerk of the Municipality, who shall forthwith alter and amend the roll according to the same, and shall write his name against every such alteration or correction.

Roll to be altered according to decision.

How judgment to be certified if not given at hearing.

Powers of county judge.

66. In all proceedings before the County Judge or acting Judge of the County Court, under or for the purposes of this Act, such Judge shall possess all such powers for compelling the attendance of, and for the examination on oath, of all parties, whether claiming or objecting or objected to, and all other persons whatsoever, and for the production of books, papers, rolls and documents, and for the enforcement of his orders decisions and judgments, as belong to or might be exercised by him, either in term time or vacation, in the County Court in relation to any matter or suit depending in the said Court.

Costs, how enforced.

67. The cost of any proceeding before the County Judge as aforesaid, shall be paid by or apportioned between the parties, in such manner as the Judge shall think fit, and costs ordered to be paid by any party claiming or objecting or objected to or by any Assessor, Clerk of a Municipality, or other person, may be enforced by execution from the Division Court in the same manner as upon an ordinary judgment recovered in such Court.

Scale of Fees.

68. The costs shall be taxed according to the Schedule of Fees under the Division Courts Act, as in suits for the recovery of sums exceeding forty and not exceeding sixty-dollars in the said courts.

Decision of county judge is final.

69. The decision and judgment of the Judge or acting Judge shall be final and conclusive in every case adjudicated, and the Clerk of the Municipality shall amend the rolls accordingly.

Copy of roll to be transmitted to county clerk.

70. When, after the appeal provided by this Act, the assessment roll has been finally revised and corrected, the clerk of the municipality shall, without delay, transmit to the County Clerk a certified copy thereof.

COUNTY COUNCILS.

County council to equalize the valuation of the municipalities for purpose of County rates.

71. The Council of every County shall, yearly, before imposing any county rate, and not later than the first day of July, examine the Assessment Rolls of the different Townships, Towns, and Villages, in the county, for the preceding financial year, for the purpose of ascertaining whether the valuation made by the Assessors in each Township, Town or Village, for the current year, bears a just relation to the valuation so made in all such townships, towns, and villages, and may for the purpose of County rates, increase or decrease the aggregate valuations of real and personal property in any Township, Town or Village, adding or deducting so much per cent. as may, in their opinion, be

necessary to produce a just relation between all the valuations of real and personal estate in the county, but they shall not reduce the aggregate valuation thereof for the whole County as made by the Assessors.

72. If the Council of any Township, Town or Village, is dissatisfied with the equalization so made, such Council may appeal therefrom, in which case such council shall, within ten days from the date of such equalization complained, of by Agent, serve a written notice upon the county clerk, of their intention to appeal to the County Judge.

A municipality aggrieved by the equalization, may appeal.

1. The party appealing shall in like manner give a written notice of his appeal to the Clerk of the Division Court for the Division in which the County town is situated, or such other Division as may be most convenient to the Council appealing, and shall deposit with him the sum of twenty dollars as security for the costs of appeal.

2. at the Court so holden, the Judge shall hear the appeals, and may adjourn the hearing from time to time and defer the judgment thereon at his pleasure, so that a return can be made to the Clerk of the County before the fifteenth day of August.

3. At the Court so holden, the Clerk of the County, or other person having the charge of the equalized Assessment Rolls passed by the County Council, shall appear and produce such rolls, and also all papers and writing in his custody, connected with the matter of appeal; and when such Rolls are so produced in Court, the same shall be altered and amended according to the decision of the Judge (if then given) who shall write his initials against any part of the said list in which any mistake, error or omission is corrected or supplied, or if the said Rolls be not then produced, or the decision be not then given by the Judge, or if so ordered by the Judge, such decision and judgment shall be certified by the Division Court Clerk to the Clerk of the County, who shall forthwith alter and amend the Rolls according to the same, and shall write his name against every such alteration or correction.

4. In all proceedings before the County Judge, or acting Judge of the County Court, under or for the purpose of this act, such Judge shall possess all such powers for compelling the attendance of, and for the examination on oath of all parties whether claiming or objecting or objected to, and all other persons whatsoever, and for the production of books, papers, rolls and documents, and for the enforcement of his orders, decisions and judgments, as belong to or might be exercised by him, either in term time or vacation in the County Court, in relation to any matter or suit depending in said Court.

5. The cost of any proceeding before the County Judge as aforesaid shall be paid by, or apportioned between the parties, in such manner as the Judge shall think fit, and costs ordered to be paid by any party claiming or objecting, may be enforced by execution from the Division Court in the same manner as upon an ordinary judgment recovered in such Court.

6. The costs shall be taxed according to the schedule of fees under the Division Court Act, as in suits for the recovery of sums exceeding forty and not exceeding one hundred dollars in the said Courts.

7. The decision and judgment of the Judge or acting Judge shall be final and conclusive in every case adjudicated upon, and the Clerk of the County shall amend the Rolls accordingly.

8. It shall be lawful for the Judge of the County Court to hold a special Court to hear and try such cases when the time appointed for the regular sittings of the Court may be too late to permit the appeal to be decided before the fifteenth day of August; reasonable notice to be given to the parties appealing, of the time and place.

5

County rates not to be delayed but adjustment to be made in succeeding year.

73. Default, from any cause, in hearing and deciding such appeals shall not prevent the proper County Officials from levying the rate apportioned by the County Council, but in such cases the rates shall be levied on the rolls as equalized by the County Council, and the Council of the succeeding year shall refund, or further levy the difference (if any) that may exist between the amount received and that which would have been received according to the decision of the judge.

10

How county council to proceed in case copies of assessment rolls have not been transmitted.

74. If the Clerk of any Municipality has neglected to transmit a certified copy of the Assessment Rolls, such neglect shall not prevent the County Council from equalizing the valuations in the several Municipalities according to the best information obtainable, and any rate imposed according to the equalized assessment shall be as valid as if all the Assessment Rolls had been transmitted.

15

Apportionment of county rates.

75. The Council of a County, in apportioning a County rate, among the different Townships, Towns and Villages within the County, shall, in order that the same may be assessed equally on the whole ratable property of the County, make the amount of property returned on the Assessment Rolls of such Townships, Towns, and Villages, as finally revised and equalized for the preceding year, the basis upon which the apportionment is made.

20

As to new municipalities in the apportionment of county rates.

76. If a new Municipality be erected within a County, so that there are no Assessment Rolls of the new Municipality for the next preceding year, the County Council shall, by examining the rolls of the former municipality or Municipalities of which the new Municipality then formed part, ascertain to the best of their judgment what part of the Assessment of the Municipality or Municipalities had relation to the new Municipality and what part should continue to be accounted as the Assessment of the original Municipality, and their several shares of the County tax shall be apportioned between them accordingly,

25

Special county rates for purposes of a particular locality.

77. When a sum is to be levied for County purposes, or by the County for the purposes of a particular Locality, the Council of the County shall ascertain, and by By-law direct, what portion of such sum shall be levied in each Township, Town or Village in such County or Locality.

30

County clerk to certify to local clerks the amounts required to be levied.

78. The County Clerk shall, before the fifteenth day in August in each year, certify to the Clerk of each Township, Town or Village in the County the total amount which has been so directed to be levied therein for the then current year, for County purposes, or for the purposes of any such locality, and the Clerk of the Township, Town, or Village shall calculate and insert the same in the Collector's Roll for that year.

35

This Act not to prejudice any former provisions for rates to pay principal and interest on debentures.

79. Nothing in this Act contained shall alter or invalidate any special provisions for the collection of a rate for interest on County Debentures whether such provisions be contained in any Municipal Corporation Act heretofore or still in force in Upper Canada, or any Act respecting the Consolidated Municipal Loan Fund in Upper Canada, or in any general

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or special Act authorising the issue of Debentures, or in any by-law of the County Council providing for the issue of the same.

STATUTE LABOR.

80. No person in Her Majesty's Naval or Military Service on full pay or on actual service shall be liable to perform Statute Labour or to commute therefor. Persons in military service exempt.

81. Every other male inhabitant of a City, Town, or Village, of the age of twenty-one years and upwards and under sixty years of age (and not otherwise exempted by law from performing statute labour) who has not been assessed upon the Assessment Roll of the City, Town or Village, or whose taxes do not amount to one dollar shall, instead of such labor, be taxed at one dollar yearly therefor, to be levied and collected at such time, by such person, and in such manner as the Council of the Municipality shall by by-law direct—and which person shall not be required to have any property qualification. Who liable in cities, towns and villages. Collector of labour tax need not have a property qualification.

82. No person shall be exempt from the tax in the last preceding section named by reason of his producing a certificate of his having performed statute labour or paid the tax elsewhere, unless he was actually domiciled out of the limits of the City, Town, or Village at the time he so performed statute labour or paid the tax. Where labour to be performed or taxed.

83. Every male inhabitant of a Township between the ages aforesaid, who is not otherwise assessed to any amount (and who is not exempt by law from performing statute labour) shall be liable to one day of statute labour on the roads and highways in the Township, and no Council shall have any power to reduce the statute labour required under this section. Statute labour in townships.

84. Every person assessed upon the Assessment Roll of a Township shall, if his property is assessed at not more than \$300, be liable to 2 days' statute labour.

30	At more than \$300 but not more than \$500.....	3 days.
	do 500 do do 700.....	4 "
	do 700 do do 900.....	5 "
	do 900 do do 1200.....	6 "
	do 1200 do do 1500.....	7 "
35	do 1500 do do 1800.....	8 "
	do 1800 do do 2200.....	9 "
	do 2200 do do 2600.....	10 "
	do 2600 do do 3000.....	11 "
	do 3000 do do 3500.....	12 "
40	do 3500 do do 4000.....	13 "
	and for every \$800 above \$4000.....	1 "

But the council of any Township, by a By-law operating generally and ratably, may reduce or increase the number of days' labour to which all the parties rated on the Assessment Roll or otherwise shall be respectively liable, so that the number of days' labour to which each person is liable shall be in proportion to the amount at which he is assessed. In Townships where farm lots have been sub-divided into Park or Village lots, and the owners be not resident and have not required their names to be entered on the assessment roll, the statute labour shall be commuted by the Township Clerk in making out the list required under section of this Act when such lots are under the value of two hundred dollars, to a rate not exceeding one per Township councils may reduce or increase the number of days if in due proportion. Park or village lots in townships.

cent. on the valuation, but the council may direct a less rate to be imposed by a general by-law affecting such village lots.

Commutation of statute labour.

85. The Council of any Township may by by-law direct that a sum not exceeding one dollar a day shall be paid on commutation of statute labor, in which case the commutation tax shall be added in a separate column in the collector's roll and shall be called and accounted for like other taxes. 5

Rate of commuted labour.

86. Any local Municipal Council may by a By-law passed for that purpose fix the rate at which parties may commute their statute labour at any sum not exceeding one dollar for each day's labour, and the sum so fixed shall apply to residents who are subject to statute labour, and to non-residents in respect to their property. 10

Statute labour of non-residents.

87. Where no such by-law has been passed the statute labour in the Townships in respect of lands of non-residents shall be commuted at the rate of fifty cents for each day's labour. 15

Payment of statute labour may be enforced by distress and imprisonment.

88. Any person liable to pay the sum of one dollar named in the eighty-fifth section of this Act shall pay the same to the Collector to be appointed to collect the same within two days after demand thereof by the said Collector, and in case of neglect or refusal to pay the same the Collector may levy the same by distress of his goods and chattels with costs of the distress, and if no sufficient distress can be found, then upon summary conviction before a Justice of the Peace of the County in which the Local Municipality is situate, of his refusal or neglect to pay the said sum, and of there being no sufficient distress, he shall incur a penalty of five dollars with costs, and in default of payment at such time as the convicting Justice shall order, shall be committed to the Common Gaol of the County and be there put to hard labour for any time not exceeding ten days, unless such penalty and costs, and the costs of the warrant of commitment and of conveying the said person to gaol, shall be sooner paid. 20 25 30

Non-residents not permitted to perform statute labour.

89. No non-resident who has not required his name to be entered on the Roll, shall be admitted to perform statute labour in respect of any land owned by him, but shall be charged with a commutation tax against every separate lot or parcel according to its assessed value. 35

If non-resident on the resident roll omits to perform statute labour.

90. In case any non-resident, whose name has been entered on the resident roll, does not perform his statute labour or pay commutation for the same, the Overseer of the Highways, in whose division he is placed, shall return him as a defaulter to the Clerk of the Municipality, before the fifteenth day of August, and the Clerk shall, in that case, enter the commutation for statute labour against his name in the Collector's Roll, and if at any time before the first day of May then next ensuing, the owner of any non-resident's land gives in writing to the County Treasurer, a list of the lands owned by him in the Municipality, and tenders to him the taxes in full on such land and the just commutation money as herein provided, he shall be liable to the commutation for statute labour only upon the aggregate value of all the lands owned by him in each Local Municipality, but after the first day of May as aforesaid, no change shall be made in the commutation for statute labour charged against each separate parcel, in consequence of more than one parcel being owned by the same party. 40 45 50

How non-residents to be charged with the commutation for statute labour.

91. The Clerk of every City, Town, Village or Township, shall make a collectors Roll or Rolls as may be necessary, on which he shall set down the name in full of every person assessed, and the assessed value of his real and personal property and taxable income, as ascertained after the final revision of the assessments, and he shall calculate, and opposite the said assessed value as therein described of each respective party, he shall set down in one column to be headed "County rates," the amount for which the party is chargeable for any sums ordered to be levied by the Council of the County for County purposes, and in another column to be headed "Township," "Village," "Town," or "city rate," the amount with which the party is chargeable in respect of sums ordered to be levied by the Council of the Local Municipality for the purposes thereof, or for the commutation of statute labour, and in other columns any special rate for collecting the interest upon Debentures issued, or any local rate or school rate or other special rate, the proceeds of which are required by law or by the By-law imposing it, to be kept distinct and accounted for separately. Every last-mentioned rate shall be calculated separately, and the column therefor headed "Special Rate," "Local Rate," "School Rate," as the case may be.

92. All moneys assessed, levied, and collected under any Act by which the same are made payable to the Receiver General, or other Public Officer for the Public uses of the Province, or for any special purpose or use mentioned in the Act, shall be assessed, levied and collected, in the same manner as local rates, and shall be similarly calculated upon the assessments as finally revised and shall be entered in the Collector's Rolls in separate columns, in the heading whereof shall be designated the purpose of the rate, and the Clerk shall deliver the roll, certified under his hand, to the Collector, on or before the first day of October, or such other day as may be prescribed by a By-law of the Local Municipality.

93. The Clerk of every Local Municipality shall also make out a Roll, in which he shall enter the lands of non-residents, whose names have not been set down in the Assessor's Roll, together with the value of every lot, part of lot, or parcel, as ascertained after the revision of the rolls, and he shall enter opposite to each lot or parcel, all the rates or taxes with which the same is chargeable, in the same manner as is provided for the entry of rates and taxes upon the Collector's Roll, and shall transmit the Roll so made out, certified under his hand to the Treasurer of the County in which his Municipality is situate, or to the City Chamberlain, as the case may be, on or before the first day of November.

COLLECTORS AND THEIR DUTIES.

94. The Collector, upon receiving his Collection Roll, shall proceed to collect the taxes therein mentioned.

95. He shall call at least once on the person taxed, or at the place of his usual residence or domicile, or place of business, if within the Local Municipality, in and for which such Collector has been appointed, and shall demand payment of the taxes payable by such person.

96. If any person whose name appears on the Roll be not resident within the Municipality, the Collector shall transmit to him by post, a statement and demand of the taxes charged against him in the Roll.

Collector to levy if taxes not paid in ten days after demand. **97.** In case any person neglects to pay his taxes for ten days after such demand as aforesaid, the Collector shall, by himself or by his agent, levy the same with costs by distress, of the goods and chattels of the person who ought to pay the same, or of any goods or chattels in his possession, wherever the same may be found within the County 5 in which the Local Municipality lies.

In case of non-residents on collection roll distress not to be made till one month after demand: **98.** In case of the land of non-residents, the Collector after one month from the date of the delivery of the Roll to him, and after fourteen days from the time such demand as aforesaid has been trans- 10 mitted to him by post, may make distress of any goods and chattels which he may find upon the land; and no claim of property, lien or privilege shall be available to prevent the sale, or the payment of the taxes and costs out of the proceeds thereof.

Public notice of sale. **99.** The Collector shall, by advertisement, posted up in at least three public places in the Township, Village or Ward wherein the sale 15 of the goods and chattels distrained is to be made, give at least six days' public notice of sale, and of the name of the person whose property is to be sold; and at the time named in the notice the Collector or his agent shall sell at public auction the goods and chattels distrained, or so much thereof as may be necessary. 20

Surplus how to be disposed of. **100.** If the property distrained has been sold for more than the amount of the taxes and costs, and if no claim to the surplus be made by any other person, on the ground that the property sold belonged to him, or that he was entitled by lien or other right to the surplus, such surplus shall be given to the person in whose possession the 25 property was when the distress was made.

The claimant to the surplus. **101.** If any such claim be made by the person for whose taxes the property was distrained, and the claim is admitted, the surplus shall be paid to the claimant.

In case of a contested claim. **102.** If the claim is contested, such surplus money shall be paid 30 over by the Collector to the Treasurer or Chamberlain of the Local Municipality, who shall retain the same until the respective rights of the parties have been determined by action at law or otherwise.

Taxes not recoverable by distress may be recovered as a debt. **103.** If the taxes payable by any person cannot be recovered in any special manner provided by this Act, they may be recovered with 35 interest and costs as a debt, due to the Local Municipality; in which case the production of a copy of so much of the Collector's Roll as relates to the taxes payable by such person, purporting to be certified as a true copy by the clerk of the Local Municipality, shall be *prima facie* evidence of the debt. 40

Collector to return his roll by the day to be appointed. **104.** On or before the fourteenth day of December in every year, or on such day in the next year not later than the first of April, as the Council of the City, Town, Township or Village may appoint, every collector shall return his Roll to the Treasurer or Chamberlain of his 45 Municipality, and shall pay over the amount payable to such Treasurer or Chamberlain; specifying in a separate column on his Roll how much of the whole amount paid over is on account of each separate rate.

105. In case the Collector fails or omits to collect the taxes or any portion thereof, by the day appointed or to be appointed, as in the last preceding section mentioned, the Council of the City, Town, Village or Township may, by resolution, authorize the Collector or some other person in his stead, to continue the Levy and Collection of the unpaid taxes in the manner and with the powers provided by law for the general levy and collection of taxes, but no such resolution or authority shall alter or affect the duty of the Collector to return his Roll, or shall in any manner whatsoever invalidate or otherwise affect the liability of the Collector or his sureties.

On default of the collector, another collector may be appointed by resolution.

106. If any of the taxes mentioned in the Collector's Roll remain unpaid, and the Collector be not able to collect the same, he shall deliver to the Chamberlain or Treasurer of his Municipality, an account of all the taxes remaining due on the roll; and in such account the Collector shall show, opposite to each assessment, the reason why he could not collect the same, by inserting in each case the words "non-resident" or "no property to distrain," as the case may be.

Collector to make return of taxes which he cannot collect.

107. Upon making oath before the Treasurer or Chamberlain that the sums mentioned in such account remain unpaid, and that he has not, upon diligent enquiry, been able to discover any goods or chattels belonging to or in possession of the parties charged with or liable to pay such sums whereon he could levy the same, the collector shall be credited with the amount thereof.

Collector to be credited with amount of arrears returned.

108. The taxes accrued or to accrue on any land shall be a special lien on such land, having preference over any claim, lien, privilege or incumbrances of any party except the Crown, and shall not require registration to preserve it.

The unpaid taxes a first lien upon the land (saving the Crown).

YEARLY LISTS OF LANDS GRANTED BY THE CROWN.

109. The Commissioner of Crown Lands shall, in the month of January in every year, transmit to the treasurer of every county, a list of the lands within the county granted, sold, or agreed to be sold by the Crown, or leased, or in respect of which a licence of occupation issued during the preceding year, and of all ungranted lands of which no person has received permission to take possession, and also of all lands which an instalment of purchase money or rent or any other sum of money remains over due and unpaid.

Commissioner of Crown Lands to transmit lists to county treasurer.

110. The County Treasurer shall furnish to the Clerk of each Local Municipality in the County, a copy of said lists as far as regards lands in such municipality, and such clerk shall furnish to the Assessors respectively, a statement shewing what lands are liable to assessment within such Assessor's assessment district.

County treasurer to furnish local clerk with list of lands granted, &c.

COUNTY TREASURERS, LOCAL TREASURERS, CLERKS AND ASSESSORS, THEIR DUTIES.

111. The Treasurer of every County in Upper Canada shall furnish to the Clerk of each Municipality in the County, a list of all the lands in his Municipality, in respect of which any taxes shall have been in arrear for five years preceding the first day of January in any year; and the said list shall be so furnished during the month of January in every year, and shall contain a statement of the total amount due at the time of making up such list, and such list shall also, if required by

County treasurer to furnish local clerks with list of lands liable to be sold in the current year.

the County Council, contain a statement of the sum due for each year separately, and shall be headed in the words following :—“ List of lands liable to be sold for arrears of taxes in the year one thousand eight hundred and ; and for the purposes 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 collection Roll until some month in the year, later than the month of January. 5

Clerk of local Municipality to keep the list on file.

To furnish copy of list to Assessors.

Assessors to notify occupants of lands contained in list of the arrears due.

And to make a certified return to clerk.

112. The Clerk of every Municipality in each County is hereby required to keep the said list, so furnished by the County Treasurer, on file in his office, subject to the inspection of any person requiring to see the same, and he shall also deliver to the Assessor or Assessors of the municipality each year, as soon as such Assessor or Assessors are appointed, a copy of such list; and it shall be the duty of the Assessor or Assessors to ascertain if any of the lots or parcels of land contained in such list are occupied, and to notify such Occupant, and also the owners thereof if known and resident within the Municipality, upon their respective assessment notices, of the amount of taxes due on each such lot for which they are liable to be sold, and enter in a column (to be reserved for the purpose) the words “occupied and parties notified” or “not occupied” as the case may be; all such lists shall be signed by the Assessor or Assessors and returned to the Clerk with the Assessment Roll, and the Clerk shall file the same in his office for public use; and every such list, or copy thereof, shall be received in any Court as evidence in any case arising, concerning the assessment of such lands; and the duties imposed by this Act upon the Treasurer of any County and the Clerk or Assessors of any Municipality, shall be performed by the Chamberlain or Treasurer and the Clerks and Assessors of Cities and Towns withdrawn from the jurisdiction of the Council of the County in which such Cities and Towns are situate. 15 20 25

113. All assessors shall attach to each such list a certificate signed by them, and verified by oath or affirmation, in the form following: 30

Form of certificate.

“ I do certify that I have examined all the lots in this list named, and that I have entered the names of all occupants thereon, as well as the names of the owners thereof, when known, and that all the entries relative to each lot are true and correct to the best of my knowledge and belief.” 35

When lands in lists are occupied local clerk to furnish county treasurer with a list thereof.

County treasurer to furnish to local clerk a return of the arrears to be collected.

Arrears to be placed on the current collection roll.

114. The Clerk of each Municipality shall, before the first day of May in each year, examine the Assessment Roll when returned by the assessor, and ascertain whether any lot embraced in the said list last received by him from the County Treasurer, is entered upon the Roll of the year as then occupied; and the said clerk shall, on or before the first day of May in each year, furnish to the County Treasurer, a list of the several parcels of land which shall appear on the Resident Roll as having become occupied; and the said County Treasurer shall, on or before the first day 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, including the percentage chargeable under section one hundred and twenty-six of this Act; and the clerk of each Municipality shall in making out the Collector's Roll of the year, add such arrears of taxes to the taxes assessed against such occupied lands for the current year, and such arrears shall be collected in the same manner, and subject to the same conditions as all other taxes entered upon the Collector's Roll. 40 45 50

115. If there shall not be sufficient distress upon any of the occupied lands, in the preceding section named, to satisfy the total amount of the taxes charged against the same, as well for the arrears as for the taxes of the current year, the Collector shall so return it in his Roll to the Treasurer of the Municipality, shewing the amount collected, if any, and the amount remaining unpaid, and stating the reason why payment has not been made.

116. The Treasurer of each Municipality shall, within fourteen days after the time appointed for the return and final settlement of the Collector's Roll, and before the sixteenth day of April in every year, furnish the County Treasurer with a statement of all arrears of taxes and school-rates directed in the said Collector's Roll or by School Trustees to be collected, such return to contain a description of the lots or parcels of land, a statement of unpaid arrears of taxes, if any, on lands of non-residents, which have become occupied as required by section 11 of this Act, and generally such other information which the County Treasurer may require and demand, in order to enable him to ascertain the just tax chargeable upon any land in the municipality for that year.

Local treasurer to furnish county treasurer with a return of arrears on the current collection roll.

117. In case it shall be found by the statement directed by the last preceding section to be made to the County Treasurer that the arrears of taxes upon the occupied lands of non-residents, directed by the one hundred and fifteenth section of this Act to be placed on the Collector's Roll or any part thereof, remain in arrear, such lands shall be liable to be sold for such arrears and shall be included in the next ensuing warrant to be issued by the County Treasurer under the provisions of the one hundred and twenty-ninth section of this Act, notwithstanding that the same may be occupied in the year when such ensuing warrant is issued, and such arrears shall not again be placed upon the Collector's Roll for collection.

If arrears placed on collection roll are not collectable, the land to be subject to sale in the following year unless taxes paid in the mean time.

118. If the Clerk of any such Municipality shall neglect to preserve the said list of lands in arrears for taxes, furnished to him by the County Treasurer, or to furnish copies of such lists, as required, to the Assessor or Assessors, or shall neglect to return to the County Treasurer a correct list of the lands which have come to be occupied, as required by the one hundred and fourteenth section of this Act, and a statement of the balances which may remain uncollected on any such lots, as required by the one hundred and fifteenth section of this Act; or if any Assessor or Assessors shall neglect to examine such lands as are entered on each such list, and make returns in manner hereinbefore directed. Every Officer making such default shall, on summary conviction thereof before any two Justices of the Peace having jurisdiction in the County in which such Municipality is situated, be liable to the penalties imposed by sections one hundred and seventy-three, one hundred and seventy-four and one hundred and seventy-five of this Act. All fines so imposed to be recoverable by distress and sale of any goods and chattels of the party making default.

119. After the Collector's Roll has been returned to the Treasurer of the Local Municipality no more money on account of the arrears then due shall be received by any officer of the Municipality to which the Roll relates.

After arrears returned the power of local officers ceases.

120. The collection of the arrears shall thenceforth belong to the Treasurer of the County alone, and he shall receive payment of such arrears, and of all taxes on lands of non-residents, and he shall give a receipt therefor specifying the amount paid, for what period, the description of the lot or parcel of land, and the date of payment.

And the county treasurer shall alone receive such arrears.

The whole arrear must be paid, unless land is subdivided.

121. The Treasurer shall not receive any part of the tax charged against any parcel of land unless the whole arrears then due be paid, or satisfactory proof is produced of the previous payment, or erroneous charge of any portion thereof; but if satisfactory proof is adduced to him that any parcel of land on which taxes are due, has been subdivided, he may receive the proportionate amount of the tax chargeable upon any of the subdivisions, and leave the other subdivisions chargeable with the remainder. 5

County treasurer to give statement of arrears to owners of lands.

122. The Treasurer shall, on demand give to the owner of any land charged with arrears of taxes, a written statement of the arrears at that date, and he may charge twenty cents for the search on each separate lot or parcel, but the Treasurer shall not make any charge for search to any person who, forthwith or within one month after being furnished with a statement of the amount thereof, pays the taxes or who transmits to the Treasurer a schedule of his lands for the purpose of ascertaining the amount of taxes thereon. In case the arrears are not paid as aforesaid and the fee for the search is not paid, the same may be entered as a charge against the lot but to the credit of the County Treasurer. 15

Fees for search.

Treasurer to keep books for the arrears.

123. The Treasurer of every County shall keep books in which he shall enter, under the heading of every Local Municipality in his county, all the lands in the Municipality on which it appears from the returns made to him by the Clerk and from the Collector's Roll returned to him that there are any taxes unpaid and the amounts so due, and he shall on the first day of May in every year, complete and balance his books by entering against every parcel of land the arrears, if any, due at the last settlement, and the taxes of the preceding year which remain unpaid, and he shall ascertain and enter therein the total amount of arrears, if any, chargeable upon the land at that date. 20 25

A rest to be made on the 1st May.

Omissions to assess may be supplied in subsequent years.

124. If at the yearly settlement to be made on the first day of May, it appears to the Treasurer that any land liable to assessment has not been assessed, he shall report the same to the Clerk of the Municipality and the Clerk shall enter such land on the Collector's Roll of the current year or on the roll of non-residents as the case may be, as well for the arrears omitted of the preceding year (if any) as for the tax of the current year; and the valuation of such land so entered shall be the average valuation of the three previous years, if assessed for the said three years, but if not so assessed, the clerk shall require the Assessor or Assessors for the current year to value such lands, and it shall be the duty of the Assessor or Assessors to value such lands when required and certify the valuation in writing to the Clerk. The owners of such lands shall have the right to appeal to the Council at its next or some subsequent meeting after the taxes thereon have been demanded by the Collector but within fourteen days after such demand, which demand shall be made by the Collector before the tenth day of November, and the Council shall hear and determine such appeal on some day not later than the first day of December. 30 35 40 45

How lands to be then valued.

Appeal on such valuation.

County treasurer may correct errors.

125. The County Treasurer may correct any palpable error which he himself discovers from time to time or which may be certified to him by the Clerk of any Municipality. 50

Ten per cent. to be added to arrears yearly.

126. If at the balance to be made on the first day of May in every year it appears that there is any arrear of tax due upon any parcel of land the Treasurer shall add to the whole amount then due ten per cent. thereon.

127. No land shall be sold for taxes unless some portion thereof has been due for and in the fifth year or for more than five years preceding the year in which the same are sold.

Land not to be sold unless taxes due for five years.

128. Unpatented land vested in or held by Her Majesty, which shall be located as a free grant, shall be liable to taxation from the date of such sale or grant, and any such land which has been already sold or agreed to be sold to any person, or has been located as a free grant, shall be held to have been liable to taxation since the first day of January, one thousand eight hundred and sixth-three, and all such lands shall be liable to taxation thenceforward under this Act, in the same way as other land, whether any license of occupation, location ticket, certificate of sale or receipt for money paid on such sale, has or has not been, or shall or shall not be issued, and (in the case of sale or agreement of sale by the Crown) whether any payment has or has not been, or shall or shall not be made thereon, and whether any part of the purchase money is or is not overdue and unpaid; but such taxation shall not in any way affect the rights of Her Majesty in such lands.

129. Whenever a portion of the tax on any land has been due for and in the fifth year or for more than five years preceding the current year, the Treasurer of the County shall, unless otherwise directed by a By-law of the County Council, issue a warrant under his hand directed to the Sheriff of the County commanding him to levy upon the land for the arrears due thereon with his costs. After the issue of the Warrant the Treasurer shall receive no payment on account of the sums contained in the Warrant.

Treasurer's warrant to the sheriff.

130. The Treasurer shall in every warrant so issued describe land as "patented," "unpatented" or "under lease or license of occupation from the crown," as the case may be.

How lands to be described in warrant.

131. It shall not be the duty of the Treasurer or Sheriff of any County to make inquiry before issuing a warrant, or effecting a sale of lands for taxes, to ascertain whether or not there is any distress upon the land, nor shall they be bound to inquire into or form any opinion of the value of the land; and if any tax in respect to any lands sold by the Sheriff after the passing of this Act in pursuance and under the authority thereof, shall have been due for the fifth or more years preceding the sale thereof, and the same shall not be redeemed in one year after the said sale, such sale and the Sheriff's Deed to the purchaser of any such lands (provided the sale shall be openly and fairly conducted,) shall be final and binding upon the former owners of the said lands and upon all persons claiming by, through or under them, it being intended by this Act that all owners of land shall be required to pay the arrears of taxes due thereon within the period of five years or redeem the same within one year after the Sheriff's sale thereof.

Sheriff's sale to be final if land not redeemed.

132. The Treasurer shall not include in his warrant to the sheriff any lands which have not been included in the lists furnished by him to the clerks of the several municipalities in the month of January in the year in which he shall issue his warrant, nor any of the lands which have been returned to him as being occupied under the provisions of the one hundred and fourteenth section of this Act, except the lands the arrears for which had been placed on the Collection Roll of the preceding year and again returned unpaid and still in arrears in consequence of insufficient distress being found on the lands.

Lands not included in the lists furnished to the local clerks, or returned as occupied, are not to be placed in sheriff's warrant. See 115th section of this Act.

SHERIFFS—THEIR DUTIES.

- Sheriff's advertisement of sale to be for one month in *Gazette* and three months in local newspaper: **133.** Immediately upon receipt of the Warrant from the county Treasurer the Sheriff shall prepare a list of all the lands included therein, and of the amount of arrears due on each parcel, and separately a statement of the proportion of costs chargeable on each lot for advertising, and for the commissions authorised by this Act to be paid to sheriffs, distinguishing lands as patented, unpatented, or under lease or licence of occupation from the Crown and shall cause such list to be published four weeks in the *Official Gazette* and thirteen weeks in some newspaper published within the county, or if none be so published, in some other newspaper published in some adjoining county. 5
- Day of sale to be named in advertisement, **134.** The advertisement shall contain a notification that unless the arrears and costs are sooner paid, he will proceed to sell the lands for the taxes, on a day named in the advertisement. 10
- and three months after first publication. **135.** The day of sale shall be more than ninety days after the first publication of the list. 15
- Notice of sale to be placed up at Court House. **136.** The Sheriff shall also post a notice similar to the said advertisement, in some convenient and public place at the Court-House of the County, at least three weeks before the time of sale. 20
- Sheriff to add cost of publication. **137.** The Sheriff shall in each case add to the arrears published, a proportionate share of the cost of publication. 20
- Sale may be adjourned. **138.** If at any time appointed for the sale of the lands, no bidders appear, the Sheriff may adjourn the sale from time to time. 25
- Mode in which the lands shall be sold by the Sheriff. **139.** If the taxes have not been previously collected, or if no person appears to pay the same at the time and place appointed for the sale, the Sheriff shall sell by public auction so much of the land as may be sufficient to discharge the taxes and all lawful charges incurred in and about the sale, and the collection of the taxes; selling in preference such part as he may consider best for the owner to sell first, giving in all cases a frontage proportioned to the size of the lot and the portion sold. 30
- If land will not sell for full amount of arrears, the lands may be sold without reserve. 1. If the Sheriff fails at such sale to sell any land for the full amount of arrears of taxes due, he shall, at such sale, give notice that he will, at an adjourned sale, on a day to be named, sell such lands for any sum he can realize, and the County Treasurer shall accept such sum as full payment of such arrears of taxes; but the owner of any land so sold shall not be at liberty to redeem the same except upon payment to the County Treasurer of the full amount of taxes due, together with the expenses of sale; the Treasurer is to account to the Local Municipality for the full amount of taxes that shall be paid. 35 40
- On sale of crown land the interest of the lessee and locatee only to be sold. **140.** If the Sheriff sells any land of which the fee is in the Crown, he shall only sell the interest therein of the Lessee or Locatee, and it shall be so distinctly expressed in the conveyance to be made by the Sheriff, and such conveyance shall give the purchaser the same rights in respect of the land as the original Lessee or Locatee enjoyed, and shall be valid, without requiring the assent of the Commissioner of Crown Lands. 45

141. If the purchaser of any parcel of land fails immediately to pay to the Sheriff the amount of the purchase money, the Sheriff shall forthwith again put up the property for sale.

Purchasers must forthwith pay their purchase money.

142. The Sheriff, after selling any land for taxes, shall give a certificate under his hand to the purchaser, stating distinctly what part of the land, and what interest therein, have been so sold, or stating that the whole lot or estate has been so sold and describing the same, and also, stating the quantity of land, the sum for which it has been sold, and the expenses of sale, and further, stating that a Deed conveying the same to the purchaser or his assigns, according to the nature of the estate or interests sold, with reference to the one hundred and section of this Act, will be executed by the Sheriff on his or their demand, at any time after the expiration of one year from the date of the certificate, if the land be not previously redeemed.

The Sheriff's certificate of sale.

143. The purchaser shall, on the receipt of the Sheriff's certificate of sale, become the owner of the land, so far as to have all necessary rights of action and powers for protecting the same from spoliation or waste, until the expiration of the term during which the land may be redeemed; but he shall not, knowingly, permit any person to cut timber growing upon the land, or otherwise injure the land, nor shall he do so himself, but he may use the land without deteriorating its value.

The purchaser is the conditional owner.

144. From the time of a tender to the Treasurer of the full amount of redemption-money required by this Act, the said purchaser shall cease to have any further right in or to the land in question.

His ownership how determined.

145. Within four weeks from the day of sale, the Sheriff shall make a detailed return to the Treasurer of each separate parcel of land included in the Warrant, and shall pay over the money received by him, and within three weeks after the day of an adjourned sale, shall send a similar statement and pay over all moneys received at such adjourned sale.

Sheriff to make return to county treasurer in four weeks after sale, and in three weeks after adjourned sale.

146. Every Sheriff shall be entitled to five per cent. commission upon the sums collected by him under such Warrant as aforesaid.

Sheriff's commission.

147. Whenever land is sold by a Sheriff, according to the provisions of the one hundred and thirty-third and following sections of this Act, he shall be entitled to receive the sum of one dollar for the sale of each separate parcel, and the Sheriff may add the commission and fees which he is hereby authorized to charge for the services above mentioned, to the amount of arrears included in the Treasurer's warrant on those lands in respect of which such services have been generally performed, and in every case he shall give a statement in detail with each certificate of sale, of the arrears and costs incurred.

Fees on sales of land.

148. The Sheriff shall in all Deeds given for land sold at such sale, give a description, and if less than a whole lot, by metes and bounds, and may make search, if necessary, in the Registry Office, to ascertain the description and boundaries of the whole parcel as returned to him in the Treasurer's Warrant, and he may also obtain a Surveyor's description of such lots, where a full description cannot otherwise be obtained, such Surveyor's fee not to exceed two dollars; the charges so incurred shall be included in the account and paid by the purchaser of the land sold.

Contents of the sheriff's deeds.

Sheriff's charges.

Sheriff's fees
limited.

149. Except as before provided, the Sheriff shall not be entitled to any other fees or emoluments whatever for any services rendered by him relating to the collection of arrears of taxes on lands.

Owners of
lands sold for
taxes may re-
deem them
within one
year.

150. The owner of any land which may hereafter be sold for non-payment of arrears of taxes, or his heirs, executors, administrators or assigns, may at any time within one year from the day of sale, exclusive of that day, redeem the estate sold by paying or tendering to the County Treasurer, for the use and benefit of the purchaser or his legal representatives, the sum paid by him, together with ten per cent. thereon, and the Treasurer shall give to the party paying such redemption-money, a receipt, stating the sum paid and the object of payment, and such receipt shall be evidence of the redemption. 5 10

If land not re-
deemed, the
purchaser en-
titled to the
sheriff's deed.

151. If the land be not redeemed within the period so allowed for its redemption, being one year exclusive of the day of sale as aforesaid, then, on the demand of the purchaser, or his assigns, or other legal representative, at any time afterwards, and on payment of one dollar, the Sheriff shall prepare and execute and deliver to him or them, a Deed in duplicate of sale of the land. 15

Effect of sher-
iff's deed.

152. Such Deed shall state the date and cause of the sale, and the price, and shall describe the land by its situation, metes and bounds and quantity, and the estate and interest sold, and shall have the effect of vesting the land in the purchaser or his heirs and assigns or other legal representatives, in fee simple or otherwise, according to the nature of the estate or interest sold. 20

Provision for
registration.

153. The Registrar or Deputy Registrar of the County in which the lands are situated, upon production of the Duplicate Instrument, enter the said Instrument in the Registry Book, and give certificate of such entry and registration in accordance with the Act respecting Registrars and Registry Offices in Upper Canada, Cap. 24, 29 Vic. 25

154. As respects land sold for taxes before the first day of January one thousand eight hundred and fifty-one, on the receipt by the Registrar of the proper County or place of a certificate of the sale to the purchaser under the hand and seal of office of the Sheriff, stating the name of the purchaser, the sum paid, the number of acres and the estate or interest sold, the lot or tract of which the same forms part, and the date of the Sheriff's conveyance to the purchaser, his heirs, executors, administrators or assigns, and on production of the conveyance from the Sheriff to the purchaser, his heirs, executors, administrators or assigns, such Registrar shall register any Sheriff's Deed of land sold for taxes before the first day of January, one thousand eight hundred and fifty-one, and the mode of such Registry shall be entering on record a transcript of such deed of conveyance. 30 35 40

155. As respects land sold for taxes since the first day of January, one thousand eight hundred and fifty-one, the Sheriff shall also give the purchaser or his assigns, or other legal representatives, a certificate under his hand and seal of office of the execution of the Deed, containing the particulars, in the last section mentioned; and such certificate for the purpose of registration in the Registry Office of the proper County of any deed of lands sold for taxes since the first of January, one thousand eight hundred and fifty-one, shall be deemed a memorial thereof, and the deed shall be registered, and a certificate of the registry thereof, shall be granted by the Registrar on production to him of the deed and certificate, without further proof: and the Registrar shall, 45 50

for the registry and certificate thereof, be entitled to seventy cents and no more.

156. The Sheriff shall enter in a book, which the County Council shall furnish, a full description, by metes and bounds, of every parcel of land conveyed by him to purchasers for arrears of taxes, with an index thereto, and such book, after such entries have been made therein, shall be returned to the Treasurer, and shall, together with all copies of Assessors' and Collectors' Rolls and other documents relating to non-resident lands, be by him kept amongst the records of the County.

Sheriff's book of sale to be filed with the county treasurer.

10 157. Whenever lands shall have been or may be hereafter sold for arrears of taxes, and the Sheriff shall have given a deed for the same, such deed shall be to all intents and purposes valid and binding, if the same has not been questioned by any person interested in the land so sold, within three years after the passing of this Act, when the land was sold and a Deed given by the Sheriff before the passing of this Act, or within four years from the giving of such Deed when such sale shall take place and Deed be given after the passing of this Act.

158. All the moneys received by the County Treasurer on account of taxes on non-resident' lands, whether paid to him directly or levied by the Sheriff, shall constitute a distinct and separate fund, to be called the "Non-resident Land Fund" of such County.

Non-resident land fund.

159. The Treasurer shall open an account for each Local Municipality with the said fund.

Treasurer's account with local municipalities.

160. If two or more Local Municipalities, having been united for Municipal purposes, be afterwards disunited, or if a Municipality or part of a Municipality be afterwards added to or detached from any County, or to or from any other Municipality, the Treasurer shall make corresponding alterations in his books, so that arrears due on account of any parcel or lot of land at the date of the alteration shall be placed to the credit of the Municipality, within which the land, after such alterations, is situate: and if a union of Counties is about to be dissolved, all the taxes on non-residents' land imposed by by-laws of the Provisional Council of the Junior County, shall be returned to and collected by the Treasurer of the United Counties, and not by the Provisional Treasurer, and the Treasurer of the United Counties shall open an account forthwith for the Junior County with the Non-Resident Land Fund.

Accounts and books to be altered in case of alteration in the bounds of local municipalities.

161. In cases where a new Municipality shall be formed partly from two or more Municipalities situate in different Counties, the collection of non-resident taxes due at the time of formation, shall remain in the hands of the Treasurer and Sheriff of the respective Counties, formerly having jurisdiction over the respective portions of territory forming the new Municipality, and the respective Treasurers shall keep a separate account of such moneys, and pay the same to the new Municipality; and where a new Municipality shall be formed from two or more Municipalities situate in any one County, the Treasurer shall, in like manner, keep a separate account for such new Municipality.

How accounts to be kept: where municipalities are formed from lands in different counties, or in different municipalities in same county.

162. The Treasurer of the County shall not be required to keep a separate account of the several distinct rates which may be charged on lands, but all arrears, from whatever rates arising, shall be taken together and form one charge on the land.

Treasurer's account of arrears to be charged in the one sum from the total column of the roll.

Municipalities to make up deficiency of county or public rates from their general funds

163. Every Local Municipal Council in paying over any school or local rate, or its share of any County rate or of any other tax or rate lawfully imposed for Provincial or local purposes, shall supply, out of the general funds of the Municipality, any deficiency arising from the non-payment of the taxes, but shall not be held answerable for any deficiency arising from abatements of, or inability to collect the tax on personal property.

The collections from non-resident land fund to go into the general fund.

164. All sums which may at any time be paid to a Municipality out of the Non-Resident Land Fund of the County, shall form part of the general funds of such Municipality.

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Debentures may be issued on the credit of the non-resident land fund.

165. The Council of the County may from time to time, by by-law, authorize the warden to issue, under the Corporate Seal, upon the credit of the Non-Resident Land Fund, Debentures payable not later than eight years after the date thereof, and for sums not less than one hundred dollars each, so that the whole of the Debentures at any time issued and unpaid do not exceed two-thirds of all the arrears then due and accruing upon the lands in the County, together with such other sums as may be in the Treasurer's hands, or otherwise invested to the credit of the said fund. All such Debentures shall be in the exclusive custody of the Treasurer, who shall be responsible for their safety until the proceeds are with him deposited.

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By whom to be negotiated.

166. Such debentures shall be negotiated by the Warden and Treasurer of the county, and the proceeds shall be paid into the said fund, and the interest on said Debentures, and the principal when due, shall be payable out of such fund.

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Their payment provided for.

167. If at any time there be not, in the Non-Resident Land Fund, money sufficient to pay the interest upon a Debenture or to redeem the same when due, such interest or Debenture shall be payable out of the general County funds, and the payment thereof may be enforced in the same manner as is by law provided in the case of other County Debentures.

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Surplus of non-resident land fund to be apportioned.

168. The council of the County may, from time to time, pass By-laws apportioning the surplus moneys in the Non-Resident Land Fund amongst the municipalities rateably according to the moneys received and arrears due on account of the non-resident lands in each Municipality; but such apportionment shall always be so limited that the Debentures unpaid shall never exceed two-thirds of the whole amount to the credit of the fund.

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Treasurer's percentage or salary.

169. The Treasurer shall not be entitled to receive from the person paying taxes, any percentage thereon, but may receive from the fund such percentage upon all moneys in his hands, or such fixed salary in lieu thereof, as the County Council by By-law directs.

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Treasurer's annual statement of fund.

170. The County Treasurer shall prepare and submit to the County Council, at its first session in January in every year, a report, certified by the Auditors, of the state of the Non-Resident Land Fund.

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What it is to contain.

171. This report shall contain an account of all the moneys received and expended during the year ending on the thirty-first of December next preceding, distinguishing the sums received on account of and paid to the several Municipalities, and received and paid on account of interest or Debentures negotiated or redeemed, and the sums invested, and the balance in hand; a list of all Debentures then unpaid, with the

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dates at which they will become due; and a statement of all the arrears then due (distinguishing those due in every Municipality), and the amount due on lands then advertised for sale, or which by law may be advertised during the ensuing year.

5 **172.** The warden shall cause a copy of the report to be transmitted to the Provincial Secretary for the information of the Governor General. Copy to be transmitted to Provincial Secretary.

173. Arrears of taxes to Cities or Towns withdrawn from the jurisdiction of the Counties in which they are situated shall be funded, collected and managed in the same way as like arrears due to other Municipalities, and the Chamberlain or Treasurer, and High Bailiff shall, for these purposes, perform, in the case of Cities and Towns, the like duties as are hereinbefore, in the case of other Municipalities, imposed on the Treasurer and Sheriff. These provisions to extend to cities.

15 **174.** The Treasurer of every County and the Treasurer or Chamberlain of every City and every Town withdrawn from the jurisdiction of the county in which it is situate, shall be required to keep a triplicate Blank Receipt Book, and, on receipt of any sum of money for taxes on land, shall deliver to the party making payment one of such receipts, The treasurer to be furnished with a triplicate receipt book.
 20 and shall deliver to the County, City or Town Clerk the second of the set with the corresponding number, retaining the third of the set in the book, delivery of such receipts to be made to the County Clerk at least once in every month. The County, City or Town Clerk shall file such receipts, and in a book to be kept for that purpose shall enter the name One receipt for party paying.
 25 of the party making payment, the lot on which payment is made, the amount paid, the date of payment, and the number of the receipt. The County Auditors shall examine and audit such books and accounts at least once in every three months. One to delivered to county clerk. County clerk to file receipts and make entries of contents in a book.

RESPONSIBILITY OF OFFICERS.

30 **175.** Every Treasurer, Chamberlain and Collector, before entering upon the duties of his office, shall enter into a bond to the Corporation of the municipality for the faithful performance of his duties. Treasurers and collectors to enter into bonds.

176. Such bond shall be given by the officer and two or more sufficient sureties in such sum and such manner as the Council of the With sureties.
 35 municipality by any By-law shall require in that behalf, and shall conform to all the provisions of such by-law.

177. If any Assessor or Clerk refuses or neglects to perform any duty required of him by this Act, he shall, upon conviction thereof before the Recorder's Court of the City or before the Court of General Quarter Penalty of assessor or clerk on neglect of duty.
 40 Sessions of the County in which he is Assessor or Clerk, forfeit to Her Majesty such sum as the Court shall order and adjudge, not exceeding one hundred dollars.

178. If an Assessor neglects or omits to perform his duties, the other Assessor or other Assessors, if there be more than one for the same Other assessors may be appointed on default.
 45 Locality, or one of such Assessors, shall, until a new appointment, perform the duties, and shall certify upon his or their Assessment Roll, the name of the delinquent Assessor, and also, if he or they know it, the cause of the delinquency; and any Council may, after an Assessor neglects or omits to perform his duties, appoint some other person to discharge such duties, and the Assessor so appointed shall have all the powers, and be entitled to all the emoluments which appertain to the office.
 50 office.

Penalty on
wilful or
fraudulent
conduct of
clerk, assessor
or collector.

179. If any Clerk, Assessor or Collector, acting under this Act, makes any fraudulent assessment or collection, or copy of any Assessor's or Collector's Roll, or wilfully and fraudulently inserts therein the name of any person who should not be entered, or fraudulently omits the name of any person who should be entered, or wilfully omits any duty 5
required of him by this Act, he shall be guilty of a misdemeanor, and upon conviction thereof, before a Court of competent jurisdiction, shall be liable to a fine not exceeding two hundred dollars, and to imprisonment until the fine be paid, or to imprisonment in the Common Gaol of the County or City, for a period not exceeding six months, or to both 10
such fine and imprisonment in the discretion of the Court.

What *prima
facie* evi-
dence of fraud

180. Proof to the satisfaction of the jury, that any real property was assessed by the assessor at an actual value, greater or less than its true actual value, by thirty per centum thereof, shall be *prima facie* 15
evidence that the assessment was fraudulent.

181. An Assessor convicted of having made any fraudulent and unjust assessment shall be sentenced to the greatest punishment, both of fine and imprisonment, allowed by this Act.

182. With reference to the Upper Canada Jurors' Act, if an Assessor of any Township, Village or Ward, neglects or omits to make out and complete his Assessment Roll for the Township, Village or Ward, and to return the same to the Clerk of such Township, or Village or of the City or Town in which such Ward is situated, or to the other Officer or place of deposit of such Roll, on or before the first day of September of the year for which he is Assessor, every such Assessor so offending 25
shall forfeit for every such offence the sum of two hundred dollars, one moiety thereof to the use of the Municipality, and the other moiety, with costs, to such person as may sue for the same in any Court of competent jurisdiction by action debt or information; but nothing herein contained shall be construed to relieve any Assessor from the obligation of return- 30
ing his Assessment Roll, at the period required elsewhere by this Act, from the penalties incurred by him by not returning the same accordingly.

On neglect of
collector to
pay or ac-
count to
treasurer

183. If a Collector refuses or neglects to pay to the proper Treasurer or Chamberlain, or other person legally authorized to receive the same, the sums contained in his roll, or duly to account for the same as 35
uncollected, the Treasurer or Chamberlain shall, within twenty days after the time when the payment ought to have been made, issue a warrant under his hand and seal, directed to the Sheriff of the County, or to the High Bailiff of the City (as the case may be) commanding him to levy of the goods, chattels, lands and tenements of the Collector and 40
and his Sureties, such sum as remains unpaid and unaccounted for, with costs, and to pay to the Treasurer or Chamberlain the sum so unaccounted for, and to return the warrant within forty days after the date thereof.

Treasurer to
issue warrant
to sheriff,

and forthwith
deliver the
warrant.

184. The said Treasurer or Chamberlain shall immediately deliver 45
the said warrant to the Sheriff of the County, or High Bailiff of the City, as the case may require.

Sheriff to re-
turn warrant
in forty days.

185. The Sheriff or High Bailiff to whom the Warrant is directed shall, within forty days, cause the same to be executed and make return 50
thereof to the treasurer or chamberlain, and shall pay to him the money levied by virtue thereof, deducting for his fees the same compensation as upon writs of execution issued out of courts of record.

186. If a Sheriff or High Bailiff refuses or neglects to levy any money when so commanded, or to pay over the same, or makes a false return to the Warrant, or neglects or refuses to make any return, or makes an insufficient return, the Treasurer or Chamberlain may, upon affidavit of the facts, apply in a summary manner, to either of the Superior Courts of Common Law in term time, or to any Judge of either Court in vacation, for a Rule or Summons calling on the Sheriff or High Bailiff to answer the matter of the affidavit.

Proceedings on default of sheriff to make due return.

187. The said Rule or Summons shall be returnable at such time as the Court or Judge directs.

When rule, returnable.

188. Upon the return of such Rule or Summons the Court or a Judge may proceed in a summary manner upon affidavit, and without formal pleading, to hear and determine the matters of the application.

Summary proceeding thereon.

189. If the Court or Judge be of opinion that the Sheriff or high Bailiff has been guilty of the dereliction alleged against him, such Court or Judge shall order the proper officer of the Court to issue a writ of *Fieri Facias*, adapted to the case, directed to a Coroner of the County in which the Municipality is situate, or to a Coroner of a City (as the case may be) for which the Collector is in default.

Fieri facias to issue to the coroner.

190. Such Writ shall direct the Coroner to levy of the goods and Chattels of the Sheriff or High Bailiff, the sum which the Sheriff or High Bailiff was ordered to levy by the Warrant of the Treasurer or Chamberlain, together with the costs of the application and of such writ and of its execution; and the Writ shall bear date on the day of its issue, whether in term or vacation, and shall be returnable forthwith upon its being executed, and the Coroner, upon executing the same, shall be entitled to the same fees as upon a Writ grounded upon a judgment of the Court.

Directions in the writ.

191. If a Sheriff or High Bailiff willfully omits to perform any duty required of him by this Act, and no other penalty is hereby imposed for the omission, he shall be liable to a penalty of two hundred dollars—to be recovered from him in any court of competent jurisdiction at the suit of the Treasurer of the County or Chamberlain of the city.

Penalty on sheriff for neglect.

192. All money assessed, levied and collected for the purpose of being paid to the Receiver General, or to any other public officer, for the public uses of the Province, or for any special purpose or use mentioned in the Act under which the same is raised, shall be assessed, levied and collected by, and accounted for and paid over to the same persons and in the same manner and at the same time as taxes imposed on the same property for County or City purposes, and shall in law and equity be deemed and taken to be moneys collected for the County or City so far as to charge every Collector, Chamberlain or Treasurer with the same, and to render him and his sureties responsible therefor, and for every default or neglect in regard to the same, in like manner as in the case of moneys assessed, levied and collected for the use of the City or County.

How collectors to be charged with moneys assessed for public uses.

193. All money collected for County purposes, or for any of the purposes mentioned in the preceding section shall be payable by the Collector to the Township, Town, or Village Treasurer, and by him to the County Treasurer, and the Corporation of the Township, Town or Village shall be responsible therefor to the Corporation of the County.

Local municipalities responsible for county rates.

Bond of collector and treasurer to apply to public and county rates. **194.** Any bond and security given by the Collector or Treasurer to the Corporation of the Township, Town or Village, that he will account for and pay over all moneys collected or received by him, shall apply to all moneys collected or received for County purposes, or for any of the purposes mentioned in the one hundred and eighty-seventh section. 5

Local treasurer to pay over county or public rates in fourteen days after day appointed. **195.** The Treasurer of every Township, Town or Village shall, within fourteen days after the time appointed for the final settlement of the Collector's Rolls, pay over to the Treasurer of the County all moneys which were assessed and by law required to be levied and collected in the Municipality for County purposes, or for any of the purposes mentioned in the one hundred and eighty-seventh section of this Act. 10

On default county treasurer may direct sheriff to levy on local municipality. **196.** If default be made in such payment, the County Treasurer may retain or stop a like amount out of any moneys which would otherwise be payable by him to the Municipality, or may recover the same by a suit or action for debt against such Municipality, or whenever the same has been in arrear for the space of three months, he may, by Warrant under his hand and seal, reciting the facts, direct the Sheriff of the County to levy and collect the amount so due with interest and costs from the municipality in default. 15

Sheriff to execute warrant. **197.** The Sheriff upon receipt of the Warrant, shall levy and collect the amount, with his own fees and costs as if the Warrant had been a Writ of Execution issued by a Court of Law, and he shall levy the amount of costs and fees in the same manner as is provided by the "Act respecting the regulation of Municipal Institutions in Upper Canada," in cases of Writs of Execution. 20 25

County treasurer to pay over public money to Receiver General. **198.** The County Treasurer and City Chamberlain, respectively, shall be accountable and responsible to the Crown for all moneys collected for any of the purposes mentioned in the one hundred and eighty-seventh section of this Act, and shall pay over such moneys to the Receiver General. 30

Municipalities liable for public moneys coming to treasurer. **199.** Every County and City shall be responsible to Her Majesty, and to all other parties interested, that all moneys coming into the hands of the Treasurer or Chamberlain of the County or City in virtue of his office shall be by him duly paid over and accounted for according to law. 35

200. The Treasurer or Chamberlain and his sureties shall be responsible and accountable for such monies in like manner to the County, and any Bond or Security given by them for the duly accounting for and paying over moneys coming into his hands, belonging to the County or City, shall be taken to apply to all such moneys as are mentioned in the one hundred and eighty-seventh section, and may be enforced against the Treasurer or Chamberlain in case of default on his part. 40

How responsibility of municipalities may be enforced. **201.** The bond of the Treasurer or Chamberlain and his sureties shall apply to School Moneys, and all Public Moneys of the Province, and in case of any default, Her Majesty may enforce the responsibility of the County or City, by stopping a like amount out of any Public Moneys which would otherwise be payable to the County or City, or to the Treasurer or Chamberlain thereof, or by suit or action against the corporation. 45

202. Any person aggrieved by the default of the Chamberlain or Treasurer, may recover from the Corporation of the City or County, the amount due or payable to such person as money had and received to his use.

Remedy
against coun-
ty or city for
default of
chamberlain
or treasurer.

5 **203.** If any person wilfully tears down, injures or defaces any advertisement, notice or other document, which is required by this Act to be posted up in a public place for the information of persons interested, he shall, on conviction thereof in a summary way before any Justice of the Peace having jurisdiction in the county, be liable to a fine of twenty
10 dollars, and in default of payment or for want of sufficient distress, to imprisonment not exceeding twenty days.

Penalty on
persons de-
facing notice.

204. The fines and forfeitures authorised to be summarily imposed by this Act, shall, when not otherwise provided, be levied and collected by distress and sale of the offender's goods and chattels, under authority
15 of a Warrant of Distress to be issued by a Justice of the Peace of the County, and in default of sufficient distress, the offender shall be committed to the Common Gaol of the County, and be there kept to hard labour for a period not exceeding one month.

How fines and
forfeitures to
be collected
or enforced.

205. When not otherwise provided, all penalties recovered under
20 this Act, shall be paid to the Treasurer or Chamberlain, to the use of the Municipality.

Application
of penalties.

206. The Acts amending the Assessment Act, passed in the years
25 one thousand eight hundred and sixty, one thousand eight hundred and sixty-one, and one thousand eight hundred and sixty-three, and the "Assessment Act," being chapter fifty-five of the Consolidated Statutes for Upper Canada, are hereby repealed.

Repeal of
former Acts.

207. This Act shall be known and may be cited as "The Assessment Act," and shall come into force and effect upon and from the first day of January, one thousand eight hundred and sixty-seven.