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BILL.

An Act respecting Railway Postal Subsidies,
and Amalgamation of Railway Companies,
and otherwise in amendment of the Rail-
way Act.

[No. 4 of 1865—1st Session.]

Mr. DUNKIN.

OTTAWA :

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An Act to amend Chapter Fifty-five of the Consolidated Statutes for Upper Canada, intituled: "An Act respecting the Assessment of Property in Upper Canada."

WHEREAS, it is considered advisable to amend the Act respecting the Assessment of property in Upper Canada, chapter fifty-five of the Consolidated Statutes of Upper Canada; Therefore, Her Majesty, by and with the advice and consent of the Legislative Council and Assembly of Canada, enacts as follows:—

PRELIMINARY PROVISIONS.

1. Section six of the said Act is hereby repealed, and the following substituted: Part of section 6 repealed.

10 "Unoccupied land owned by a person not resident and not having a legal domicile or place of business in the township, village, town or city where the same is situate, and who has not signified to the assessor personally or in writing, that he owns such land and desires to be assessed therefor, shall be denominated "Lands of non-residents." Unoccupied land, how designated.

EXEMPTION.

15 **2.** Sub-section ten of section nine is hereby repealed, and the following substituted: Sub-section 10 of section 9 amended.

"The property of every public library, mechanics' institute, and other public, literary or scientific institution, and of every agricultural society, *if actually occupied by such society or horticultural society.*" Scientific Institutions.

20 **PROPERTY LIABLE TO TAXATION.**

3. Section ten of the said Act is hereby repealed, and the following clause substituted: Section 10 of Assessment Act repealed, and another clause substituted.

25 "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 ASSESSMENTS TO BE PROCEEDED WITH.

4. Sub-sections five, six, ten and eleven of section nineteen of the said Act are hereby repealed, and the following substituted for sub-section ten: Sub-sections 5, 6, 10 and 11 of section 19 of Assessment Act repealed.

30 "Total value of real and personal property."

5. That section twenty of the said Act is hereby repealed, and the following substituted therefor: Section 20 of Assessment Act repealed, and another substituted.

35 "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

Land to be assessed in the Municipality or Ward. 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."

Part of section 23 repealed. **6.** That section twenty-three of the said Act is hereby repealed, and the following substituted therefor:

If owner non-resident "If the owner of the land be not resident, and has not requested to be assessed therefor in the manner in the last section mentioned, then if the land is occupied, it shall be assessed in the name of and against the occupant, but if the land be not occupied, then it shall be assessed as land of a non-resident."

Section 24 of Assessment Act repealed, and new clause substituted. **7.** Section twenty-four of the said Act is hereby repealed, and the following substituted therefor:

If land assessed against owner and occupant, taxes may be recovered from any future owner or occupant. "When the 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."

Section 25 of Assessment Act repealed, and another clause substituted. **8.** Section twenty-five of the said Act is hereby repealed, and the following substituted:

"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 of those given to the Assessor, saving their recourse against the others."

Sections 28 & 29 of Assessment Act repealed, and another clause substituted for both. **9.** Sections twenty-eight and twenty-nine are hereby repealed, and the following substituted:

"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."

10. Where there is a number of vacant lots in cities, towns or villages, in one block, they may be assessed as a given quantity of land in one parcel, but the number and description of each lot 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.

MANNER OF ASSESSING PERSONAL PROPERTY.

Sections 32 & 33 of Assessment Act repealed. **11.** Sections thirty-two and thirty-three of the said Act are hereby repealed.

Section 34 of Assessment Act amended. **12.** Section thirty-four is hereby repealed, and the following substituted therefor:

How persons deriving income from "No person deriving an income exceeding three hundred dollars per annum from any trade, calling, office or profession, shall be assessed for a less sum, as the amount of his nett personal property, than the amount of such income during the year then last, but such last year's

income shall be held to be his nett personal property, unless he has other personal property to a greater amount.

any trade or profession shall be assessed.

13. Section forty-eight of the said Act is hereby repealed, and the following substituted :

Section 48 of Assessment Act repealed, and another clause substituted.

5 " 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
10 Assessor, a notice of the sum at which his real and personal property has been assessed.

14. Section forty-nine is hereby repealed, and the following substituted therefor :

Section 49 of the Assessment Act repealed.

" The assessor shall make and complete their rolls in every year, 15 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 :

At what time the Assessment Roll shall be completed.

20 " 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 ; and also that the said assessment roll contains a true statement of the aggregate amount of the personal property of every party named in
25 the said roll ; and that I have estimated 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
30 by each, and that I have not entered the name of any person whom I do not truly believe to be a householder or freeholder, or the *bonâ fide* occupier or owner of the property set down opposite his name for his own use and benefit." 16 V., c. 182, s. 24 ; 18 V., c. 21, s. 2.

Certificate to be attached to Roll

COURT OF REVISION AND APPEALS.

35 15. Sub-section one of section sixty-three is hereby repealed, and the following substituted therefor :

Sub-section one section 63 amended. Parties dissatisfied with decision of Court of Revision may appeal to County Judge or Recorder.

" If a person be dissatisfied with the decision of the Court of Revision, he may appeal therefrom, in which case—

40 " He shall within three days after the decision in person, or by attorney or agent, serve upon the clerk a written notice of his intention to appeal to the Judge of the County Court *in counties, and in cities, to the Recorder.*"

16. In case any non-resident, whose land (within the limits of any Town, incorporated Village or Township) who has heretofore been, or
45 shall hereafter 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, it shall be lawful for such Council to try such complaint and decide upon the same ; all decisions of Municipal
50 Councils under this Act may be appealed from, tried and decided, as provided by the sixty-third and following sections of the Assessment Act ; and when upon the hearing of any such complaint against excessive assessment under this Act, the Council or Judge shall find

Power to non-residents to appeal within one year from 1st May of year in which assessment is made.

Councils and
Judges re-
quired to act.

the complaint sustained, shewing that the lands have been assessed twenty-five per cent. higher than similar land belonging to residents, such Council or Judge shall order the taxes rated on such excess to be struck off; and in all such cases where the land has been sub-divided into park, village or town lots, the statute labour tax shall be charged 5 only upon the aggregate of the assessment, according to the provisions of the Assessment Act, and such Council shall at its next first meeting try such complaint; but no Roll shall be amended under this Act if it appear that a complaint was tried and decided before such Roll was finally revised and corrected under the provisions of the Assessment 10 Act; Provided always, that this clause shall not affect the right of appeal against the assessment made prior to the year one thousand eight hundred and sixty-three, at any time before the land against which such assessments have been made shall have been sold; Provided that if such lands should during such appeal be advertised for sale the 15 land shall be charged with all costs incurred.

COUNTY COUNCILS.

Section 70
amended.

17. Section seventy is hereby repealed, and the following substituted therefor:

Assessment
Roll to be ex-
amined annu-
ally by Muni-
cipal Council
of the County
for the pur-
pose of equal-
izing the
valuation in
the different
Municipali-
ties.

"The council of every county shall yearly, before imposing any 20 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 25 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 30 personal estate in the county, but they shall not reduce the aggregate valuation thereof for the whole county as made by the assessors." 16 V. c. 182, s. 32.

Section 73
repealed.

18. Section seventy-three of the said Act is hereby repealed.

STATUTE LABOUR.

35

Section 81
amended.

19. Section eighty-one is hereby repealed, and the following substituted therefor:

Persons not
otherwise
assessed in
Townships.

Every male inhabitant of a township, between the ages aforesaid, who is not otherwise assessed to any amount, and who is not exempt by the seventy-eighth section of this Act, or otherwise, shall be liable to two 40 days 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.

Section 82
of the Assess-
ment Act re-
pealed and
another sub-
stituted

20. Section eighty-two is hereby repealed, and the following section substituted therefor:

"Every person assessed upon the Assessment Roll of a township, shall, if his property is assessed

45

At not more than \$300, be liable to two days' Statute labour.		At more than \$300, but not more than \$500, to 3 days' labour.		Ratio of service.	
	500	700	4		
	700	900	5		
5	900	1,200	6		
	1,200	1,500	7		
	1,500	1,800	8		
	1,800	2,200	9		
	2,200	2,600	10		
10	2,600	3,000	11		
	3,000	3,500	12		
	3,500	4,000	13		

And for every \$600 above \$4,000, 1 day.

15 "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 ninety-three of the said Act when such lots are under the value of two hundred dollars to a rate not exceeding one per cent. on the valuation; but the Council may direct a less rate to be imposed by a general by-law."

COUNTY TREASURERS, LOCAL TREASURERS, CLERK AND ASSESSORS— THEIR DUTIES.

21. 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 arrears 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 sum due for each year and the total amount due at the time of making up such list, and shall be headed in the words following: "List of lands liable to be sold for arrears of taxes in the year 18—"; and for the purposes of this Act, and of the one hundred and twenty-third and the one hundred and twenty-fourth sections of the Assessment 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.

Treasurer of County to furnish lists of lands on which taxes are in arrears for five years to clerks of local Municipalities.

22. 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 the owners thereof, if known) of the amount of taxes due on each such lot for which they are liable to be sold, and enter in a column (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 hereinafter imposed upon the Treasurer of any County or union of Counties and the Clerk and Assessor or Assessors of any Municipality or Counties, shall be performed by the Chamberlain or Treasurer, and

Clerks of municipalities to send copies to Assessors.

Duty of Assessors.

Lists to be returned to Clerk.

As to Cities
and Towns.

the Clerks and Assessors of Cities, and Towns withdrawn from the jurisdiction of the Council of the County in which such Cities or Towns are situate.

Assessor's
Certificate.

23. All Assessors shall attach to each such list a certificate signed by them, and verified by oath or affirmation, in the form following:— 5
“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.” 10

Clerks of
Municipalities
to return lists
of lands be-
come occu-
pied to
County Treas-
urer before
1st May.

County Treas-
urer to send
Clerks state-
ment of ar-
rears before
1st July.

Clerk to add
arrears to
current year's
Assessment.

24. The Clerk of each Municipality shall before the first day of May, in each year, examine the Assessment Roll, (required to be returned by the Assessor not later than the fifteenth day of April by the fourteenth clause of this Act,) and ascertain whether any lot embraced in the said list last received by him from the County 15
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. 20
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-one of the Assessment Act; and the Clerk of each Municipality shall in making out the Collector's roll of the 25
year, add and include 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.

When suffi-
cient distress
is not found,
how dealt
with.

25. If there shall not be sufficient distress upon any of the 30
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 then current year, the Collector shall so return it in his roll to the Treasurer of the Municipality, showing the amount collected, if any, and the amount remaining unpaid, and stating the 35
reason why payment has not been obtained.

Duties of offi-
cers when
partial pay-
ments are
made.

26. The Treasurer of each Municipality shall at the time that he furnishes the County Treasurer with the copy of the Collector's roll required by the one hundred and tenth section of the Assessment Act, furnish also a statement of the amount of the arrears collected on 40
each lot, and the balance, if any, remaining due on any such lots; and the County Treasurer shall credit the several lots in his books with the sums so paid, and charge the municipality with such sums, and with the proportion of any county rate chargeable against such lands. 45

County Treas-
urer to ad-
vertise for
sale lands on
which ba-
lance remains
unpaid.

27. All such occupied lands of non-residents upon which a balance of five years' arrears of taxes remain unpaid, shall be considered, after the return made under the preceding section, as liable to be sold for such arrears, and be included in the next ensuing warrant issued by the County Treasurer under section one hundred and twenty-four 50
of the Assessment Act.

28. If the Clerk of any such Municipality shall neglect to preserve the said lists 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 in section twenty-four of this Act, and a statement of the balances which may be uncollected on any such lots, as required in the twenty-sixth 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 person making such default shall, on summary conviction thereof before any two Justices of the Peace having jurisdiction in the County in which the Municipality is situated, be liable to the penalties imposed by sections one hundred and seventy-one and one hundred and seventy-three of the Assessment Act of Upper Canada, all fines so imposed to be recovered by distress and sale of any goods and chattels of the party making default.

Penalties for
contravention
of this Act by
Clerks and
Assessors.

29. Unpatented land, vested in or held by Her Majesty, which shall hereafter be sold or agreed to be sold to any person, or 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 sixty-three, and all such lands shall be liable to taxation thenceforward, under the Assessment Act for Upper Canada, 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.

Unpatented
lands shall be
liable to tax-
ation.

Rights of the
Crown re-
served.

30. Section ninety-eight is hereby repealed, and the following substituted: "The collector shall—by advertisement, posted up in at least three public places in the township, village or ward wherein the sale 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 shall sell at public auction the goods and chattels distrained, or so much thereof as may be necessary." 16 V., c. 182. s. 48.

Part of sec.
98 repealed.

Public notice
of sale to be
given: and in
what manner.

31. It shall not be the duty of the Treasurer or Sheriff of any County to make enquiry, 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 enquire 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, shall have been in arrears for five years, as in the twenty-first section of this Act mentioned, preceding the first day of January in the year in which the Sheriff shall sell the said lands, 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, under, or through them.

Treasurer and
Sheriff not re-
quired to find
distress on
lands.

Sheriff's sale
and convey-
ance final.

Treasurer shall not issue warrant for lands not included in list sent to Clerks or for lands returned as occupied, except for balance of arrears unpaid.

32. 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 twenty-fourth section of this Act, except such lands as are still in arrears in consequence of insufficient distress being found on the lands.

Section 103 amended. Collector to return his roll and pay over the proceeds on the day to be appointed by Municipal Council.

33. Section one hundred and three is hereby repealed and the following substituted :
" 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 county or city may appoint, every collector shall return his roll to the treasurer of the township, town or village, or to the city chamberlain, 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 respective rate." 16 V., c. 182, s. 46.

Section 108 Assessment Act amended. Lists of lands granted or leased, &c., to be furnished annually to County Treasurer by Commissioner of Crown Lands.

34. Section one hundred and eight is hereby repealed and the following substituted :
" 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 license 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 on which an instalment of purchase money or rent or any other sum of money remains over-due and unpaid."

Section 116 Assessment Act amended as to lands not assessed. Proceedings where any land is found not to have been assessed in any way. Assessors for current year to value such land if not previously assessed. Owner to have right of appeal to Council.

35. Section one hundred and sixteen is hereby repealed, and the following substituted :
" 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 following year, or on the roll of the non-residents, as the case may be, as well for the arrears omitted as for the tax of that year, and the valuation of such lands so entered shall be the average valuation of the previous three years, if previously assessed; if not previously assessed, the clerk shall require the assessor for the current year to value such land; and it shall be the duty of the assessor to value such lands when so required. The owners of such lands shall have the right to appeal to the Council at its next meeting, against excessive assessment, notwithstanding that the roll may have been finally revised."

Section 122 Assessment Act amended. If there be distress upon lands of non-residents, County Treasurer may authorize Collector of Local Municipality to levy.

36. Section one hundred and twenty-two is hereby repealed and the following substituted :
" Whenever the county treasurer is satisfied that there is distress upon any lands of non-residents in arrear for taxes, he shall issue a warrant under his hand and seal to the collector of the local municipality who shall thereby be authorized to levy the amount due upon any goods and chattels found upon the land in the same manner and subject to the same provisions as are contained in the sections ninety-seventh to the one hundred and first of this Act, with respect to distresses made by collectors." 16 V., c. 182, s. 54.

37. Section one hundred and twenty-five of the Assessment Act is hereby repealed, and the following substituted :

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

SHERIFFS—THEIR DUTIES.

38. Section one hundred and twenty-eight is hereby repealed, and the following clause substituted :

"Immediately upon receipt of the warrant 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 authorized by the Assessment Act to be paid to Sheriffs, distinguishing lands as patented, unpatented or under lease or license of occupation from the Crown, and shall cause such lists to be published *one month* in the *Official Gazette* and three months in some newspaper published within the county, or if none be so published, in some other newspaper published in some adjoining county."

39. Section one hundred and thirty-seven is hereby repealed, and the following substituted :

"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 most for the advantage of the owner to sell first. *If the Sheriff fails at such sale to sell any land for the full amount of the 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.*

40. Section one hundred and thirty-nine is hereby repealed and the following substituted :

"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." 16 V., c. 182, s. 59.

41. The one hundred and forty-third section of the Assessment Act is hereby repealed and re-enacted as follows :

"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."

42. Section one hundred and forty-five is hereby repealed, and the following substituted :

"Whenever land is sold by a Sheriff, according to the provisions of the one hundred and thirty-seventh section of this Act, he may receive the sum of one dollar for the sale of each separate parcel, and the Sheriff

Section 125
Assessment
Act repealed
and re-enacted.
Warrant to
describe lands
as "patented"
or "unpatented,"
or under
lease or licence
from Crown.

Section 128
Assessment
Act repealed.
Proceedings
of Sheriff on
receipt of
Warrant.

Section 137
Assessment
Act amended.
Sheriff to sell
at adjourned
sale certain
lands for
highest sum
offered.

Section 139
Assessment
Act amended.
If purchaser
fails to pay
purchase
money, the
property to be
put up again
for sale.

Section 143
repealed, and
another sub-
stituted.
Sheriff must
pay over
moneys at
sale within
four weeks,
and moneys
from adjourned
sale within
three weeks.

Section 145
Assessment
Act amended.
Fees on sale
of lands.

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 severally performed, *and in every case he shall give a statement in detail, with each certificate of sale, of the arrears and costs incurred.*"

Sheriff to give detailed statement.

Section 146 Assessment Act repealed, and another clause substituted. Sheriff must describe lands by metes and bounds.

43. The one hundred and forty-sixth section of the Assessment Act is hereby repealed, and the following substituted :

"The Sheriff shall in all deeds given for land sold at such sale, give a description by metes and bounds, and may make search 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."

Section 149 Assessment Act amended. After expiration of year allowed for redemption, Sheriff to deliver a deed of sale to purchaser.

44. Section one hundred and forty-nine is hereby repealed, and the following substituted :

"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 of Sale of the land." 16 Vic., cap. 182, sec. 65.

Section 150 Assessment Act amended. Contents of deed, and effect thereof.

45. Section one hundred and fifty is hereby repealed, and the following substituted :

"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, and free and clear of all charges and incumbrances thereon, except taxes accrued since those for the non-payment whereof it was sold." 16 V., c. 182, s. 65.

When lands are sold for taxes, Sheriff's deeds to be valid.

46. 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 five 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.

Section 152 Assessment Act amended. The Sheriff to give certificate of execution of conveyances since 1st Jan. 1851, for registration.

47. Section one hundred and fifty-two is hereby repealed and the following substituted :

"As respects lands 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 day 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 there-

of, shall be granted by the registrar on production to him of the deed and certificate, without further proof; and the registrar shall for the registry and certificate thereof, be entitled to *one dollar and no more.*" 16 V., c. 182, s. 65.

- 5 **48.** 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 situated in any one County, the Treasurer shall in like manner keep a separate account for such new Municipality.

Provisions for certain new municipalities.

15 GENERAL PROVISIONS.

49. Section one hundred and sixty is hereby repealed, and the following substituted:

Section 160 Assessment Act amended.

- 20 "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.*"

Debentures may be issued on the Credit of the non-resident Land Fund.

Debentures shall be in exclusive custody of the Treasurer.

- 30 **50.** 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, and shall deliver to the County, City or Town Clerk the second of the set with 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 the purpose shall enter the name 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.

How Treasurers shall keep accounts.

County Clerks to file.

- 45 **51.** Section one hundred and seventy-two is hereby repealed, and the following substituted:
- 50 "If an assessor neglects or omits to perform his duties, the other assessor, or if there be more assessors than one for the same locality, one of them shall, until a new appointment, perform the duties, and shall certify upon his or their assessment roll the name of the delinquent assessor, and shall also state on the roll, 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.*"

Section 172 Assessment Act amended.

Other Assessors may Act for those in default.

Council may in certain cases appoint new Assessors

Section 174
Assessment
Act amended.

Evidence of
fraud.

52. Section one hundred and seventy-four is hereby repealed, and the following substituted:
“Proof to the satisfaction of the jury, that any real property was assessed by the assessor at an actual, greater or less than its true actual value, by thirty per centum thereof, shall be *prima facie* evidence that the assessment was fraudulent and unjust.” 16 V., c. 182, s. 78.

Section 180
Assessment
Act amended.
Treasurer of
Townships,
&c., to pay
over money
raised for
County pur-
poses to the
County Trea-
surer

53. Section one hundred and eighty-nine is hereby repealed, and the following substituted:
“The treasurer of every township, town or village shall, within 10 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-sixth section of this Act.” 16 V., c. 182, s. 85.

Section 192
Assessment
Act amended.
County Trea-
surer and
Chamberlain
of Cities, to
account to
the Crown for
certain mo-
neys.

54. Section one hundred and ninety-two is hereby repealed, and the following substituted:
“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-sixth section of this Act, and shall pay over such moneys to the Receiver General.”

Assessment
Amendment
Acts of 1860,
1861, and
1863 repealed.

55. The Acts amending the Assessment Act passed in the years one thousand eight hundred and sixty, one thousand eight hundred and sixty-one, and one thousand eight hundred and sixty-three, are hereby repealed.

Interpreta-
tion.

56. The words “Assessment Act” used in this Act shall be construed to mean the Act respecting the Assessment of Property in Upper Canada, chapter fifty-five Consolidated Statutes of Upper Canada.