wards the support of the Civil Government thereof, of and from all persons having and using a Still or Stills for the purpose of distilling Spirituous Liquors for sale, the sum of one shilling and three pence, lawful money of this Province, for every gallon which the body of such Still or Stills shall or may be capable of containing in manner herein after mentioned.

Levied in the same manner as the existing duties on Stills.

II. And be it further enacted by the authority aforesaid, That the said duty hereby granted to His Majesty, shall be raised, levied, collected, and paid in the same manner and under the same penalties and restrictions, as are imposed by any former Act of this Province, imposing a duty on Stills used for the purpose of distilling Spirituous Liquors.

Wooden Stills.

III. And be it further enacted by the authority aforesaid, That each and every Wooden Still now or hereafter during the continuance of this Act, used or to be used as a Boiler or Receiver for the Beer or Wash for the distillation of Spirituous Liquors for sale, shall be guaged and the duty paid on the whole number of gallons such Still, as aforesaid, may be capable of containing.

Daties how to be accounted for.

IV. And be it further enacted by the authority aforesaid, That the due application of the said duty to be raised, levied, and collected, shall be accounted for to His Majesty, His Heirs and Successors, through the Lords Commissioners of His Majesty's Treasury in such manner and form as His Majesty shall please to direct.

Inspectors not to charge any additional

V. Provided always, and be it further enacted by the authority aforesaid, That it shall not be lawful for any Inspector or Inspectors to charge any additional fee for issuing any Licence under the provisions of this Act, or to retain to his or their own use more than five per cent. for collecting and paying over the duties hereby directed to be paid, any Law, usage, or custom to the contrary notwithstanding.

Nor to have more than 5 per cent on collection.

> VI. And be it further enacted by the authority aforesaid, That this Act Continuance of this shall remain and continue in force for the space of two years from the fifth day of January next, and from thence to the end of the then next ensuing Session of Parliament.

Açt.

C H A P. VII.

An Act to repeal the several Laws now in force, relative to Levying and Collecting RATES and ASSESSMENTS in this Province, and further to provide for the more equal and general Assessment of Lands and other ratable property throughout this Province.

[Passed 12th July, 1819.]

THEREAS, it is expedient to make provision for the more equal and general Assessment of Lands and other ratable property throughout this Province, Be it enacted by the King's Most Excellent Majesty, by and

Preamble.

with the advice and consent of the Legislative Council and Assembly of the Province of Upper Canada, constituted and assembled, by virtue of, and under the authority of an Act passed in the Parliament of Great Britain, entitled, "An Act to repeal certain parts of an Act passed in the fourteenth year of His Majesty's Reign, entitled, 'An Act for making more effectual provision for the Government of the Province of Quebec, in North America, and to make further provision for the Government of the said Province," and by the authority of the same, That from and after the first Monday in January, which will be in the year of our Lord, one thousand eight hundred and twenty, the several Acts now in force in the Province relative to Rates and Assessments; that is to say, an Act passed in the fifty-first year of the Reign of His present Majesty, entitled, "An Act to repeal an Act passed in the forty-seventh year of His Majesty's Reign, entitled, 'An Act to repeal the several Acts now in force in this Province, relative to Rates and Assessments, and also, to particularise the property, real and personal, which, during the continuance thereof, shall be subject to Rates and Assessments, and fixing the several valuations at which each and every particular of such property shall be rated and assessed, and to make further provision for the same," and also, a certain other Act passed in the fifty-fifth year of His present Majesty's Reign, entitled, "An Act to continue and amend an Act passed in the fifty-first year of His Majesty's Reign, entitled, "An Act to repeal an Act passed in the forty-seventh year of His Majesty's Reign, entitled, 'An Act to repeal the several Laws now in force in this Province, relative to Rates and Assessments, and also, to particularise the property, real and personal, which, during the continuance thereof, shall be subject to Rates and Assessments, and fixing the several valuations at which each and every particular of such property shall be rated and assessed, and to make further provision for the same," shall be, and the same are hereby repealed.

51st Geo 3. c 8, and 55th, c 5, repealed.

II. And be it further enacted by the authority aforesaid, That the following property, real and personal, shall, after the said first Monday in January, one thousand eight hundred and twenty, and for every subsequent ed ratable property afyear during the continuance of this Act, be deemed ratable property throughout this Province, and shall be rated at the rate and valuation herein set forth; that is to say, every acre of arable, pasture, or meadow Land, twenty shillings; every acre of uncultivated Land, four shillings; every Town Lot, situated in the Towns hereinafter mentioned; to wit, York, Kingston, Niagara, and Queenston, fifty pounds; Cornwall, Sandwich, Johnstown, and Belleville, twenty-five pounds; every Town Lot on which a dwelling-house is erected in the Town of Brockville, being composed of the front half of Lots number ten, eleven, twelve, and thirteen, in the first Concession of the Township of Elizabethtown, in the District of Johnstown, thirty pounds; every Town Lot on which a dwelling-house is erected in the town of Bath, being composed of the front or South half of Lots number nine, ten, and eleven, in the first Concession of the Township of Ernestown, in the Midland District, twenty pounds; every house built with timber squared or hewed on two sides, of one story in height, and not two stories, with not more than two fire places, twenty pounds; for

What shall be deemter first Mouday in Jan. 1820.

Valuation.

every additional fire place, four pounds; every dwelling-house built of

squared or flatted timber on two sides, of two stories in height, with not more than two fire places, thirty pounds; and for every additional fire place, eight pounds; every framed house under two stories in height, with not more than two fire places, thirty-five pounds; and every additional fire place, five pounds; every brick or stone house, of one story in height, and not more than two fire places, forty pounds; and for every additional fire place, ten pounds; every framed, brick, or stone house, of two stories in height, and not more than two fire places, sixty pounds; every additional fire place, ten pounds; every grist mill, wrought by water, with one pair of stones, one hundred and lifty pounds; every additional pair, fifty pounds; every saw mill, one hundred pounds; every merchant's shop, two hundred pounds; every store house, owned or occupied for the receiving and forwarding goods, wares, or merchandisc, for hire or gain, two hundred pounds: every stone horse kept for the purpose of covering mares for hire or gain, one hundred and ninety-nine pounds; Provided also. That if any person shall bring into any Township in this Province, any horse, as aforesaid, after the Assessment Roll shall have been made up for such Township, it shall and may be lawful for the Collector of such Township, and he is hereby required to demand and receive of any such person, the rate for such horse, as aforesaid, unless the owner can satisfy such Collector that the rate for such horse has been returned or paid for that year, and in case of a refusal of payment, to proceed to the recovery of such rate by distress and sale of such horse, as aforesaid; every horse of the age of three years and upwards, eight pounds; oxen, of the age of four years and upwards, per head, four pounds; milch cows, per head, three pounds; horned cattle, from the age of two years to four years, per head, twenty shillings; every close carriage with four wheels, kept for pleasure, one hundred pounds; every phaeton or other open carriage with four wheels, kept for pleasure only, twenty-five pounds; every curricle, gig, or other carriage, with two wheels, kept for pleasure only, twenty pounds; every waggon kept for pleasure, fifteen pounds. Provided always, That every stove erected and used in a room where there shall be no fire place, be deemed and considered as a fire place; Provided also, That nothing herein contained shall extend or be construed to extend, to any property, goods. or effects, matters or things herein mentioned or enumerated, which shall belong to or be in the actual possession or occupation of His Majesty, His Heirs or Successors, except the Crown and Clergy Reserves actually leased to individvals, which shall be liabe to the same Rates and Assessments as

Stone horse

Carriages.

Stoves.

Exceptions of property of the King.

III. And be it further enacted by the authority aforesaid. That the persons nominated and chosen Assessors in each and every Parish. Township, reputed Township, or place, shall, during the continuance of this Act, have power and authority, and they are hereby authorised, empowered, and required to demand and receive of and from each and every ratable inhabitant resident within the Parish, Township, or place, for which they shall be so nominated and chosen, a list of all the ratable personal property in his, her, or their possession, in the Province, and of all the Lands or other real estate

other lands herein before mentioned.

in his, her, or their possession within the said Parish, Township, or place, specifying the number of the Lot or Lots, and the Concession or Concessions, in which the same is or are situated, or otherwise particularly describing the same, and also the number of acres cultivated or uncultivated in each lot or parcel of land, which list shall be taken annually during the continuance of this Act, between the first Monday in February, and the sitting of the Quarter Sessions of the Peace, then next ensuing, and the said Assessor shall make a return of all the ratable inhabitants, with a true list of all their ratable property, specifying the particulars above mentioned, and shall in like manner, insert their own ratable property therein, at the foot of which they shall subscribe their names, and after putting a copy thereof in some public and conspicuous place in the Township in which the same shall be made, shall return the same to the Clerk of the Peace to be laid before the Court of Quarter Sessions.

Lists to be taken by Assessors.

Particular specification of land.

IV. And be it further enacted by the authority aforesaid, That all lands shall be considered as ratable property, which are holden in fee simple, or promise of a fee simple by Land Board certificate, Order of Council or certificate of any Governor of Canada, or by Lease.

What lands subject

V. And be it further enacted by the authority aforesaid, That each lot, piece, or parcel of land in any of the before recited Towns, other or less than a Town lot on the original plan of such Town, held by Lease or otherwise, on which a building shall be erected, shall be likewise taken and considered to be a Town lot.

Town lots divided.

VI. And be it further enacted by the authority aforesaid, That it shall and may be lawful for such Assessors, yearly and every year, during the continu- sossors. ance of this Act, to demand and receive of and from the Treasurer of the District, a sum of money, not exceeding four pounds for every hundred pounds, contributed and raised in and by their respective Townships, reputed Townships or places for the year they shall serve that office, and so in proportion for any greater or less sum and sums, and the Treasurer of each and every District, is hereby authorised and required to pay such Assessor as aforesaid.

Compensation to As-

VII. And be it further enacted by the authority aforesaid, That the several Courts of Quarter Sessions, are hereby authorised, empowered and required, after having ascertained the sum of money required to be raised for defraying the public expences of the District, to divide and apportion the same by Quarter Sessions. upon each and every person in the said Rate Rolls named, and liable to pay Rates as aforesaid, so that every person shall be Assessed in just proportion to the list of his, her, or their ratable property, real and personal, according to the Rates herein before specified, and having ascertained the quota, dividend, or sum of money for which each and every person shall be so Assessed for the current year, they shall direct the Clerk of the Peace to transmit forthwith a certified copy of such Assessment Roll, so rated and ascertained as aforesaid, to each and every Collector within the District, and the said Clerk of the Peace, shall be entitled to ask, and the Treasurer is hereby required to pay him the sum of thirty shillings on each Assessment Roll, so by the said Clerk,

Assessments to be im-

Assessment rolls.

Clerk apportioned and transmitted as aforesaid, and such copy certified by

the Clerk of the Peace as aforesaid, shall be to each, and every Collector, sufficient authority for collecting the proportions or dividends within their respective Townships, reputed Townships or places, *Provided always*. That the sum levied shall in no one year, exceed one penny in the pound

on the sum herein specified on the valuation at which each species of the

property before mentioned, shall be Rated and Assessed.

Clerk of the Peace.

Limitation of assessment to one pound in the pound.

Restrictions preventing new assessment except in certain cases. VIII. And be it further enacted by the authority aforesaid, That no new Assessment shall be made until it shall appear to the Justices at their respective General Quarter Sessions, or the greater part of them, then and there assembled, by the accounts of their Treasurer, or otherwise, that one half of the money collected by virtue of the preceeding rate together with the whole of the monies collected under and by virtue of any Act or Acts now or hereafter to be in force in this Province, shall have been expended for the public uses of the District.

Punishment of officers neglecting or reinsing to perform duties imposed on them by this Act,

and on persons not delivering true lists to Assessors.

Fine.

How levied.

Accounted for.

IX. And be it further enacted by the authority aforesaid. That if any person appointed or to be appointed a Parish or Town Officer, under the authority of any of the Acts of the Parliament of this Province, in force for that purpose, shall neglect or refuse to perform the duty imposed upon them and each of them, by the provisions herein contained, in manner and form as herein specified and declared, or if any person or persons liable to the payment of the Rates by this Act imposed, shall neglect or refuse to deliver in a true list of his or her ratable property, real and personal, to the Assessors, in manner and form herein specified, or shall wilfully misstate such ratable property, every such person or persons shall forfeit and pay a sum of money, not less than two pounds, nor more than five pounds, for the first neglect or refusal, and ten pounds for the second, to be levied by distress and sale of the offender's goods and chattels, and upon complaint of such neglect, before two or more of His Majesty's Justices of the Peace, for the division where the offence is charged, they shall hear and determine the same, and upon sufficient proof being made of such wilful neglect, refusal or misstatement, shall issue such warrant as aforesaid, unless such fine shall be immediately satisfied, and such sum of money when collected, shall be paid into the hands of His Majesty's Receiver General, to and for the use of His Majesty, His Heirs and Successors, and towards the support of the Civil Government of this Province, to be accounted for to His Majesty, through the Lords Commissioners of His Majesty's Treasury, for the time being, in such manner and form as it shall please His Majesty to direct, and the Justices before whom such conviction shall or may have taken place, shall certify the same to the Clerk of the Peace for the District or County where the offence was committed, who shall and he is hereby required to insert the ratable property so withheld or misstated, on the Assessment list of the Township wherein the offender was resident at the time.

In case of refusal to pay rate, the same to be levied by distress. X. And be it further enacted by the authority aforesaid, That if any person shall refuse to pay the sum or rate for which he or she stands rated in manner aforesaid, for the space of fourteen days after demand duly made of the same by the said Collector, the said Collector shall and is hereby required

to levy the same by distress and sale of the goods and chattels of the person so neglecting or refusing to pay, after having obtained a warrant for that purpose from some one of His Majesty's Justices of the Peace, and to render the overplus, if any there shall be, over and above the said rate, to the owner thereof, after deducting the legal charges of the distress and sale.

Overplus.

XI. And be it further enacted by the authority aforesaid, That the Collector may deduct at the rate of five pounds for every hundred pounds, and no more, is a full compensation for his service in collecting, any law to the contrary notwithstanding, and that the Treasurer shall give a receipt for all money paid to him by any Collector, which receipt shall be to such Collector a sufficient acquittance.

XII. And be it further enacted by the authority aforesaid. That His Ma-

Compensation to Collectors.

Money re ceived by them to be paid to the Treasurer.

jesty's Surveyor General of this Province, for the time being, shall on or before the first day of July, which will be in the year of our Lord one thousand eight hundred and twenty, furnish the Treasurer of each and every District thereof, with a list or schedule of the Lots in every Town, Township or reputed Township of his respective District, as the same are designated by numbers and concessions, or otherwise, upon the original plan thereof, in which list it shall be specified, in columns opposite to each lot respectively, to whom the said lot, or any and what part thereof, has been described as granted by His Majesty, and whether the same, or any and what part thereof, be yet ungranted, and also what lots are reserved as Crown or Clergy Reserves, or for other public purposes, and to whom such Reserves, or any and what part thereof have been leased by His Majesty, and shall on or before the first day of July in every year thereafter, transmit to the Treasurer of

such District respectively, a schedule of all such lots or parcels of Land, specifying the number of acres or other less quantity of Land in each, as have been granted or set to lease by His Majesty, since the last schedule by

him furnished, as before directed.

Schedules of granted and leased lands to be furnished by Surveyor General.

XIII. And be it further enacted by the authority aforesaid, That all lands described in the said schedule as having been granted or let to lease by His Majesty, shall from the time they are returned in the said schedule, be assessed and charged to the payment of the rates or taxes imposed by this Act, in the respective Districts in which they are situated, and not elsewhere, whether the same be occupied at the time of Assessment or not. and the Treasurer of each and every District of this Province, is hereby authorised and empowered to receive from any person or persons paying the same, the rates or taxes for and in respect of all such lands as are not returned on the Assessment Roll of any Township or place, and that in case any lands charged to the said rates or taxes, shall be unoccupied and no distress can be found on the same at the time such rates or taxes shall be payable, it shall and may be lawful for the Collector for the time being of the Township or place in which such lands are situated, at any time thereafter, to enter upon the said lands, when there shall be any distress thereupon to be found, and having obtained a warrant for that purpose from any of His Majesty's Justices of the Peace, to levy from the occupier

All lands included in such schedules as granted or leased, shall be liable to assessments whether occupied or not.

How rates to be collected in respect of Lands not returned on Assessment Lists.

· Distress.

occupier of such tract or parcel of land, the amount of all rates and taxes in arrear, by distress and sale, as they might have done upon the same lands if in the occupation of such persons, at the time the rates and taxes became due, and after deducting the legal charges of distress and sale, as well as the amount of such taxes in arrear, such Collector shall pay the overplus, if any there be, to the person or persons occupying the premises on which such distress was made.

Preasurer of each District to 'seep an account agair ast the Lands in his Dist rict, charging the Rate is hereby limposed.

Inspection of ac-

Fee for search.

counts.

Rates to accumulate by an increased proportion, if suffered to emain in arrear beyond certain periods.

XIV. And be it further enacted by the authority aforesaid, That the Treasurer of each and every District of this Province, shall keep an account for every Parish, Town, Township, reputed Township or place within his District, according to the list or schedule furnished by the Surveyor General, as before mentioned, in which account he shall particularly enumerate every lot or parcel of land in the said Parish, Township or place, describing the same as in the said schedule, and shall charge the same with, or credit it for the amount of the taxes and rates payable or paid in respect thereof, for each and every year, and that the said books or accounts shall be produced by the said Treasurer, for the inspection of the Justices at the Court of General Quarter Sessions held in his District respectively, in each and every year, and shall be kept open for the inspection of all persons desiring to see the same, between the hours of ten and three, on every first and third Monday in each month, and the Treasurer is hereby authorised to demand for every such search and inspection, one shilling and three pence, and no more.

XV. And be it further enacted by the authority aforesaid, That when the Rates and Assessments upon any lot, piece or parcel of land, shall be suffered to remain in arrear and unpaid for the space of three years, the Rates and Assessments so in arrear, shall be increased in the proportion of one third, and if suffered to remain five years in arrear, the whole shall be increased in the proportion of one half, and if suffered to remain eight years in arrear, the amount of such arrear shall be doubled, and the said Rates and Assessments shall be charged thenceforward in double the amount that would grow due according to the existing Rate or Assessment, and such Rates so increased respectively, shall be charged against the lands in the accounts of the Treasurer herein directed to be kept, and shall be levied in the manner herein before provided.

Townships not authorised to hold Town Meetings.

XVI. And be it further enacted by the authority aforesaid, That persons residing in Townships of places not authorised to hold Town meetings, shall be considered for the purposes of this Act, as inhabitants of the Township adjacent thereto which shall contain the smallest number of inhabitants, and shall be assessed accordingly.

Argregate account to be transmitted to the Lieutenant Governor by the Clerks of the Peace.

XVII. And be it further enacted by the authority aforesaid, That the Clerk of the Peace in each and every District in this Province, shall and is hereby required to transmit before the end of the month of January in each and every year, to the Governor, Lieutenant Governor, or Person administering the Government, an aggregate account of the said Assessment, in order

that the same may be laid before the Legislative Council and House of Assembly, which shall contain a true and full statement of every species of property in respect of which such Assessment was made, and the Clerks of the Peace respectively, are hereby authorised to demand, and the Treasurer of each District is hereby respectively required to pay each of the said Clerks of the Peace, for their trouble in making up such aggregate account, the sum of thirty shillings.

Renuneration to the Clerks of the Peace.

XVIII. And be it further enacted by the authority aforesaid, That it shall and may be lawful for the said Justices at their respective General Quarter Sessions assembled, or the greater part of them then and there assembled, to nominate and appoint a proper person, being resident within the District, to be Treasurer of the said District, which Treasurer shall give sufficient security in such sum as shall be approved by the said Justices at their respective General Quarter Sessions then and there assembled, to be accountable for the several sums of money w. .ch shall be respectively paid to him in pursuance of this Act, and to pay such sum or sums of money as shall be ordered to be paid by the Justices in their General Quarter Sessions, and also for the true and faithful execution of the trust reposed in him, and all and every such sum or sums of money as shall be paid into his hands, by virtue of and in pursuance of this Act, shall be deemed and taken to be the public stock of the District, and the said Treasurer shall and is hereby required to pay so much of the money in his hands, to such person or persons as the said Justices at their respective General Quarter Sessions, or the greater part of them, then and there assembled, shall by their order direct and appoint, for the purposes therein recited, and for any other uses and purposes to which the public stock of the said District is or shall be applicable by Law, reserving at all and every time or times, to and for his own use, as a reward for his labour and expence, the sum of four pounds for every hundred pounds, that shall or may be paid into his hands, under the authority of this Act, for the purposes aforesaid.

Treasurer how to be appointed.

Security.

Duty.

Remuneration ..

Tressurer's accounts.

XIX. And be it further enacted by the authority aforesaid. That the said Treasurer shall and is hereby required to keep books of entries of the several sums respectively received and paid by him, in pursuance of this or any other Act now or hereafter in force in this Province, and also to deliver in a true and exact account, upon oath, which oath any one of the Justices at their respective General Quarter Sessions, is hereby authorised to administer, of all and every sum or sums of money respectively received and paid by him, distinguishing the particular uses to which such sum or sums of money have been applied, to the Justices at every General Quarter Sessions to be holden for the District, and shall lay before the Justices of such Sessions the proper vouchers for the same, and also transmit once in each and every year, a certified copy thereof, on oath, to the Governor, Lieutenant Governor or Person administering the Government, in order that the same may be laid same to be transmitted before the Legislative Council and House of Assembly, and the discharges version. of the said Justices of the Peace or the greater part of them, by their orders made at their General Quarter Sessions, to such Treasurer, shall be taken and allowed as a good and sufficient acquittance to the full amount thereof.

Cortified copy of the to the Lieutenant CoTreasurer renorcable from office at the pleasure of the Justices.

XX. And he it further enacted by the authority aforesaid. That it shall and may be lawful for the said Justices of the Peace at their General Quarter Sessions, or the greater part of them, from time to time, to continue such Treasurer in his office, so long as they shall see convenient, and to remove him at their pleasure and appoint any other proper person in his place.

Poes un dietress.

XXI. And be it further enacted by the authority aforesaid, That the following fees, and no more, shall be taken for every distress levied under this Act,—for every warrant of distress, two shillings and six pence; for every mile travelling to execute the same, four pence; and for every selling and making return, two shillings.

Compensation to Surveyor General for the dates imposed on him by this Act. XXII. And be it further enacted by the authority aforesaid, That for every schedule for each Township, furnished by the Surveyor General of this Province, according to the provisions of this Act, on or before the first day of July, one thousand eight hundred and twenty, he shall be entitled to receive from and out of the Rates and Duties now or hereafter to be raised, levied and collected, to and for the uses of this Province, the sum of twenty shillings for each and every such schedule, and for every supplementary schedule thereafter, furnished as directed by this Act, the sum of two shillings and six pence, to be paid by the Receiver General of this Province, in discharge of such warrant or warrants, as the Governor, Lieutenant Governor or Person administering the Government of this Province shall issue, and shall be accounted for to the Lords Commissioners of His Majesty's Treasury, for the time being, in such manner and form as it shall please His Majesty to direct.

Continuance of this Act.

XXIII. And be it further enacted by the authority aforesaid, That this Act shall be and remain in force for the space of eight years, and from thence to the end of the then next ensuing Session of Parliament.

Form of Assessment Roll.

XXIV. And be it further enacted by the authority aforesaid, That the Assessments and Rates hereby imposed, may be in the Form hereunto subjoined.

Stone Horses for covering Mares for bire or gain. Stone Horses for covering Mares for bire or gain. Horses of three years old and upwards. Milch Cows. Milch Cows. Milch Cows. Courreles, Gigs, or other open Carriages kept for pleasure and only, with four wheels, kept for pleasure for pleasure for pleasure. Wargeons for pleasure.	N.LO.I.
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Store Houses. Stone Houses for covering Mares for bire or	
Store Houses.	
Merchant's Shops.	
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Additional pair of Stones.	=
Wrought by Water, with one pair of Stores. Additional pair of Stores.	
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Brick or Stone of two Stories, with not	
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Squared or Hewed Timber on two sides,	_
Brockville, at £30 each.	_
Town Lots in Cornwall, Sandwich, Johnstown, and Belleville, at £25 each.	
Town Lots in Kingston, York, Niagara, and Queens-	
(algorith)	-
Uncultivated. One Atable, One Atable,	
	2
NAMES,	