

The Statutes of His Majesty's Province of Upper Canada in North America. Passed in the third session of the fourth provincial parliament of Upper Canada, met at York, on the second day of February, in the forty-seventh Year of the reign of our sovereign Lord George the Third (1807). York: John Cameron, 1809.

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An Act to repeal the several acts now in force in this Province, relative to rates and assessments, and also to particularize 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. Passed 10th March, 1807.

Whereas the present mode of laying assessments has been found inconvenient; Be it therefore enacted by the King's Most Excellent Majesty, by and 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, "*act to repeal certain parts of an Act palled 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 the Month of March in this present year one thousand eight hundred and seven the three several Acts passed in the thirty-third, thirty-fourth and forty third years of the reign of his present Majesty, by which rates have been imposed, the one entitled, "*an Act to authorize and direct the laying & collecting of assessments and rates in every district within this Province, and to provide for the payment of wages to the members of the house of Assembly,"* and the other entitled, "*an Act to amend certain parts of an act passed in the thirty third year of His Majesty's reign, entitled, "an Act to authorize and direct the laying and collecting of assessments and rates in every District of this Province, and to provide for the payment of wages to the members of the House of Assembly,"* and the other, "*an Act particularizing the property real and personal which during the continuance the continuance subject to assessments and rates, and fixing the several valuations at which each and every particular of such property, shall be rated and assessed, shall be, and the same are hereby 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 March as well in this present year, as for every subsequent year, during the continuance of this Act, be deemed rateable property throughout this Province, and shall be rated at the rate or valuation hereinafter specified, that is to say, for every acre of cultivated land, twenty shillings; every acre of uncultivated land, two shillings; every Town lot, ten Pounds; every house built of round logs, fifteen Pounds; every house built of squire timber, of one story in height and not two stories, with not more than two fire places, twenty five Pounds; for every additional fire place, five Pounds; every house built of square timber 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 and not more than two, fire places, thirty five Pounds, and for every additional fire place, five pounds; every brick or stone house of one

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story in height, and not two stories, with 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 with not more than two fire places, sixty Pounds, and for every additional fire place, ten Pounds; every Grist Mill wrought by water with one pair of stones, one hundred and fifty Pounds, every additional pair of stones, fifty Pounds; every Grist Mill wrought by wind, one hundred Pounds; every Saw-Mill, one hundred Pounds, every Merchant shop, two hundred Pounds ; every Store-House, one hundred Pounds; every stone horse of the age of three years and upwards, two hundred Pounds; 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, one Pound; Swine of the age of one year and up-wards, per head, ten shillings; every Still used for the purpose of distilling spirituous Liquors, from Grain or other materials, for every gallon that the body of such Still may contain, five shillings; every Billiard table, two hundred pounds; every Vessel failing of eight Tons burthen and upwards, fifty Pounds.—Provided always, that every Stove erected and used in any room, when there shall be no fire place, be deemed and considered as a fire place; provided also nevertheless, that nothing herein contained Shall extend or be taken or construed to extend to any property, goods or effects, matters or things herein mentioned and enumerated, which shall belong to, or be in the actual possession or occupation of His Majesty, his Heirs or Successors.

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 authorized, empowered and required to demand and receive of and from each and every inhabitant resident within the Parish, Township or place for which they shall be so nominated and chosen, a list of all the rateable Property real and personal, in his, her, or their possession in the Province, which list shall be taken annually during the continuance of this Act between the first monday in March, and the fitting of the Quarter Sessions of the peace then next ensuing, and the said assessors, shall make a return of all the inhabitants, with a true list of all their rateable property as aforesaid; and the said assessors shall include their own rateable property therein, at the foot of which they shall subscribe their names, and after putting up a copy thereof, in some public and conspicuous place within the Township in which the same shall be made, shall return the same to the Clerk of the Peace, to be laid before the said Court of Quarter Sessions.

IV. And be it further enacted by the authority aforesaid, That all Lands shall be considered as rateable property, which are holden in fee simple or a promise of a fee-simple, by Land board certificate, order of Council or certificate of any Governor of Canada.

V. 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 continuance of this Act, to demand and receive of and from the Treasurer of the District, a sum of Money not exceeding three Pounds for every hundred pounds, contributed and raised in and by their respective Townships, reputed Townships or places, for the year during which they shall serve that office, and so in proportion for any greater or less sum or sums, and the Treasurer of each and every District, is hereby authorized and required to pay such assessor as aforesaid.

VI. And be it further enacted by the authority aforesaid, That the several Courts of Quarter Sessions, are hereby authorized, impowered 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 upon each and every person in the said rate lifts named and liable to pay rates as aforesaid, so that every person shall be assessed in suit proportion to the list of his, her or their rateable 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 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 one Pound Lawful Money on each assessment roll, so by the laid 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 tor 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 the sum of one penny in the Pound, in the sum herein before specified, as the valuation at which each species of the property before mentioned, shall be rated and assessed.

VII. And be it further enacted by the authority aforesaid, That if any, inhabitant, shall refuse or neglect to pay the sum or rate for which he or the 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) to the owner thereof, after deducting the amount of the Rate assessed, and the charges of the distress and sale.

VIII. And be it further enacted by the authority aforesaid, That the following Fees, and no more, shall be taken; for every Warrant of Distress, one Shilling; for travelling every mile to execute the same, Four Pence; and for every selling and making Returns, Two Shillings.

IX. And be it further enacted by the Authority aforesaid, That if any person to be appointed a Parish or Town Officer, under the authority of an Act passed in the thirty-third year of the reign of His present Majesty, entitled "*An Act to provide for the nomination and appointment of Parish and Town Officers within this Province,*" or under the authority of an Act passed in the forty-sixth year of the reign of His said Majesty, entitled, "*An Act to alter and amend an Act passed in the thirty-third year of His present Majesty's reign, entitled, an Act to provide for the nomination and appointment of Parish and Town Officers, and also to repeal certain pans of an Act passed in the thirty-third year of His present. Majesty's reign, entitled, "an Act to authorize and direct the laying and collecting of Assessments and Rates in every District in this Province, and to provide for the payment of wages to Members of the House of Assembly,*" shall neglect or refuse to perform the duty imposed upon them and each of them by the provision herein contained, in manner and

form as is herein specified and declared, or if any person or persons liable to pay any of the rates by this Act imposed, shall neglect or refuse to deliver in a true list of his, or her rateable property, real and personal, to the Assessors, in manner and form herein before specified, or shall wilfully mistake such rateable property, every such person or persons, shall forfeit and pay a sum of money not less than forty shillings, 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 Offenders goods and chattels: and upon complaint of such neglect, the Justices of the Peace in Quarter Sessions assembled, shall hear and determine the same, and upon sufficient proof being made of such neglect, refusal or misstatement, they shall issue such warrant as aforesaid, and such sum of money, when collected, shall be paid into the hands of His Majesty's Receiver General, to and for the uses of His Majesty, his heirs and successors, and towards the support of the Government of this Province to be accounted for to His Majesty through the Commissioners of His Majesty's Treasury, for the time being, in such manner and form as it shall please His Majesty to direct.

X. 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 he is hereby, required to transmit before the end of the Month of November in every year to the Clerk of the House of Assembly for the time being, an aggregate account of the said Assessment, 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 authorized to demand, and the Treasurer of each District is hereby respectively required to pay to each of the said Clerks of the Peace for their trouble in making up such aggregate account, the sum of twenty shillings.

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, & no more, as a full compensation for his service in collecting, any law to the contrary notwithstanding, and the Treasurer shall give a Receipt for all money paid to him by any Collector.

XII. 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 in the laid District, to be treasurer of the said District, which Treasurer shall give sufficient security in such sums as shall be approved of by the said Justices, at their, respective general Quarter Sessions then and there assembled, to be accountable for the several sums of money which 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 due 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 herein recited, and for any other uses and purposes to which the public stock of any District, is or shall be applicable by Law, reserving at all and every time or times, to and for his own use, and as a reward for his labour and expence, the sum of three pounds for every

hundred pounds that shall or may be paid into his hand by the said Collectors for the purposes aforesaid.

XIII. And be it further enacted by the Authority aforesaid, That the said treasurer shall, and he is hereby required to keep books of entries of the several sums respectively received and paid by him in pursuance of this Act, and also to deliver in a true and exact account upon Oath (if required,) which Oath, any one of the Justices at their respective general Quarter Sessions is hereby authorized 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 the discharges of the said Justices of the Peace, or the greater part of them, by their orders made at their general Quarter Sessions to such treasurers, shall be taken and allowed as good and sufficient acquittances to the full amount thereof.

XIV. And be 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 to appoint any other proper person in his place.

XV. And be it further matted by the Authority aforesaid, That the assessments and rates hereby imposed, may be in the form hereunto subjoined:

XVI. And be it further enacted by the Authority aforesaid, That this Act shall be and continue in force for four years from and after the passing of the same, and from thence to the end of the then next ensuing Session of the Provincial Parliament, and no longer.

Form of an Assessment for the Township of _____ of the Year _____ commencing _____ and ending the _____

| Names. | Acres of Land. | | Town Lots, | Houses. | | | | | | | Grift Mills. | | | Saw Mills, | Merchant Shops, | Store Houses, | Stone Horses 3 years and upwards, | Horses of 3 years and upwards, | Oxen of 4 years and upwards, | Milk Cows pr. | Horned Cattle from 2 to 4, | Swine of one year, &c. pr. | Stills, | Billard Tables, | Vessels of eight tons, &c | Rate per pound. | £. | s. | d. | | | |
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| | Uncultivated, | Cultivated, | | Round Logs, | Square Timber, one story, | Additional Fire Places, | Square Timber, two story, | Additional Fire Places, | Framed, under two story, | Additional Fire Places, | Brick or Stone of one story, with not more than two fire places, | Additional Fire Places, | Wrought by water with a pair of Stones, | | | | | | | | | | | | | | | | | Additional pairs of stones, | Wrought by wind. | |
| A. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Form of a General Account for all the Rateable Property in the District of _____ from the _____ Day of _____ to the _____ Day of _____ inclusive.

| Aggregate | Valuation. | Rate per Pound. | £. | s. | d. |
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