

Laws of His Majesty's Province of Upper Canada, passed in the year 1828. York: Robert Stanton, 1828.

9 George IV – Chapter 3

An Act to Amend the Assessment Laws of this Province. Passed 25th March, 1828.

Whereas it is expedient to enable persons holding Lands in the several Districts of this Province to pay the Rates and Taxes on the same to the Treasurer of the District in which they may reside.

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, "*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 passing of this Act, it shall and may be lawful, in certain cases, for any Person or Persons holding or owning Lands in any District of this Province, which are not returned on the Assessment Roll of any Township or place therein, to pay the Rates on such Lands to the Treasurer of the District in which he, she or they, or their Agent or Agents, may reside, and the Treasurer who may receive such Rates shall, and he is hereby required, on being requested so to do, to give a Receipt for the same, specifying the amount paid, the period for which it is paid, the Lot or Parcel of Land on which the same is paid, and the Concession and Township in which such Land is situated, and also the time or date of such payment: Provided always, that in all cases when the Rates as aforesaid shall be paid by virtue of this Act to the Treasurer of another District than that in which the Land on which such Rates are paid is situate, the person so paying the Rates, shall at the same time, pay to such Treasurer a sum equal to Five per Cent on said Rates in addition to such Rates, which per centage shall be retained by such Treasurer as a compensation for the duties imposed upon him by this Act.

II. And be it further enacted by the authority aforesaid, That it shall be the duty of the Treasurer of any District receiving Rates and Assessments under this Act, on any Land not situated in his District, to keep an exact and accurate account of the monies which he shall receive for each District separately, stating the Lots, Parcels or Tracts of Land on which the same may be paid, and the Concessions and Townships in which they may be situated, and the period for which such Rates are paid, and also the time or date of such payments, a copy of which account, verified upon oath, he shall transmit Annually, on the First day of July, to the Treasurer of the District in which the Lands may be situated, and he shall at the same time transmit the amount of Taxes, Rates, or Assessments, which he may have received under the provisions of this Act.

III. And be it further enacted by the authority aforesaid, That the Treasurer of any District on receiving Money from the Treasurer of any other District shall forthwith credit the several Lots or Parcels of Land, specified in the Schedule accompanying the Money, with the amount mentioned in such Schedule to be paid thereon, and shall, within ten days after the same shall have been received, transmit to the Treasurer from whom the same may have been received a Receipt for the amount, specifying the Lots, Parcels, or Tracts of Land on which such Rates or Taxes are paid, the amount paid on each particular Lot or Parcel of Land, the periods for which the same are paid, and the Concessions, Townships and Districts, in which the Lands are situated, and the time or date of the several payments, which Receipt, the Treasurer who may have received the Taxes in the first instance, shall show to any person interested therein on being requested so to do.

IV. And whereas, in consequence of the difficulty of transmitting Monies, many of the Inhabitants have been unable to pay the Taxes on Lands owned by them in distant Districts, and it is expedient to extend the period for the payment thereof: and whereas none of those persons who have paid the Tax on Wild Lands on or before the first day of January in this present year have been subject to the payment of more than Fifty per Cent additional Tax, and it is expedient to make provision respecting the increase of Taxes in future: Be it therefore enacted by the authority aforesaid, That if the amount of Taxes due and payable on any Lots or Parcels of Land shall be paid and satisfied on or before the First day of July, which will be in the year of our Lord One Thousand Eight Hundred and Twenty-nine, the same shall not be liable to any other or greater increase than Fifty per Cent, and that from and after the passing of this Act it shall and may be lawful for the Treasurers of the several Districts, and they are hereby authorized and required when the Taxes, Rates, or Assessments, have been suffered to fall in arrear for any period exceeding Four years, to receive from any person and give a Receipt for the Tax on such Lot or Parcel of Land, with no other addition or advance than Fifty per Cent on the amount due at the time of the payment thereof, and that in all cases where it shall be necessary to levy the amount of Taxes in arrear by distress, or by the Sale of a portion of the Lands on which such Taxes may be due, the amount of Tax due thereon shall be levied with an increase of Fifty per Cent, and no more, exclusive of Costs, any Law to the contrary in any wise notwithstanding.

V. Provided always and be it further enacted by the authority aforesaid, That if the amount of Taxes payable on any Lot or Parcel of Land shall be paid and satisfied on or before the First day of July next after the passing of this Act, the same shall not be liable to any other or greater increase than Fifty per Cent on the first Five years.

VI. And be it further enacted by the authority aforesaid, That from and after the First day of July, which will be in the year of our Lord One Thousand Eight Hundred and Twenty-nine, the Treasurers of the several Districts shall not receive any Taxes on Lands in any District other than that in which they shall severally reside in any case where the Rates or Taxes have been suffered to run or be in arrear for the space of Six Years, knowing it to be so; but in such case, the said Tax shall be transmitted by the party desirous to pay the same, or his Agent, to the Treasurer of the District in which the Lands are situated.

VII. Provided always, and be it further enacted by the authority aforesaid, That in all cases where the Rates, Assessments or Taxes, have been suffered to remain unpaid for the space of Eight years on any Tract or Parcel of Land, it shall not be lawful for any Treasurer to receive and place to the Credit of any Lot, Tract, or Parcel of Land, any sum in satisfaction of such Rates, Assessments, or Taxes, less than the full amount due for the Eight years which have been suffered so to remain unpaid, any law, usage or custom, to the contrary notwithstanding.

VIII. And be it further enacted by the authority aforesaid, That if the Treasurer of any District shall neglect or refuse to perform the duties imposed upon him by this Act he shall forfeit and pay for such neglect or refusal the sum of Fifty Pounds, to be recovered before the Court of General Quarter Sessions of the Peace, on the oath of one or more credible witness or witnesses, one half of which sum shall be paid to the Informer or person prosecuting for the same, and the other moiety to be paid into the Public Funds of the District, and it shall be the duty of the Magistrates in General Quarter Sessions next after the first day of July in each and every year, to examine the accounts required to be kept under this Act, and to ascertain whether the same have been transmitted, together with the Monies to the Treasurers of the several Districts interested therein.

IX. And be it further enacted by the authority aforesaid, That the Sixth Clause of an Act passed in the Sixth year of His present Majesty's Reign entitled, "An Act to amend and make permanent a certain Act of the Parliament of this Province passed in the Fifty-ninth year of the Reign of His late Majesty King George the Third entitled, '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 Rateable Property throughout this Province, and to render more effectual the several Laws of this Province imposing Rates and Assessments, by providing under certain restrictions for the Levying such Rates and Assessments by the Sale of a portion of the Lands on which the same are charged," be and the same is hereby Repealed, and that the several acts and duties therein prescribed and required to be done by the several Treasurers shall be by them respectively performed, at or before the Court of General Quarter Sessions of the Peace which shall ensue next after the first day of July One Thousand Eight Hundred and Twenty-nine, and at the same period in each and every year thereafter, and the respective Clerks of the Peace shall thereon proceed in manner pointed out by the Seventh Clause of the said last recited Act.

X. And be it further enacted by the authority aforesaid, That from and after the passing of this Act, it shall and may be lawful for all or any person or persons who may have paid the Assessment upon their Lands from time to time without the Lot or Concession being specified as the law requires, or in any case where an erroneous description of any Lot or Parcel of Land may have been given, to make oath before any of His Majesty's Justices of the Peace within the respective Districts of this Province that such sum or sums of Money as have been paid from time to time for such Lands as Assessed, were for such Lots and

Concessions, specifying the same, to enable the Treasurers of the different Districts wherein Lands are so affected to credit, and he is hereby directed to credit such Lots so specified with the amount which may have been paid from time to time upon the Assessment Roll.

XI. And be it further enacted by the authority aforesaid, That when from death or other causes such affidavit cannot be made, it shall and may be lawful for His Majesty's Justices of the Peace within their respective Districts, in General Quarter Sessions assembled, to hear and determine upon such evidence as may be adduced respecting such Land being paid for and if in favor of the Plaintiff, to issue an order upon the Treasurer directing him to credit the respective Lots accordingly.