

C H A P. VIII.

An Act to repeal an Act passed in the forty-seventh year of His Majesty's Reign, intituled, "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," and to make further provision for the same.

[Passed March 13th, 1811.]

WHEREAS, the present mode of laying Assessments has been found inconvenient; Be it 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, intituled, "An Act to repeal certain parts of an Act passed in the fourteenth year of His Majesty's Reign, intituled '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, one thousand eight hundred and twelve, an Act passed in the forty-seventh year of His present Majesty, by which Rates have been imposed, intituled, "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at which each and every particular of such property shall be Rated and Assessed," shall be, and the same is hereby repealed.

Preamble.

Act 47th Geo. III. c. 7, repealed.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, one thousand eight hundred and twelve, and for every subsequent year during the continuance of this Act, be deemed ratable property throughout this Province, and shall be rated at the rate and valuation herein after 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 situate in the towns herein after mentioned, *Queenston, Niagara, (a)* York, and Kingston, twenty pounds; Cornwall, *Sandwich*, and Johnstown, ten 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 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,

Property that is ratable.

(a) See 55th Geo. III. c. 5, s. 2 & 3.

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 fifty pounds, every additional pair, fifty pounds (a); every saw-mill, one hundred pounds; every merchant's shop, two hundred pounds; every store-house owned or occupied for the receiving and forwarding of goods, wares, or merchandize, 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 Bill shall have been made up for such Township, it shall and may be lawful for the Collector of any 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 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, one pound. *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 taken or 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 lands and tenements in the possession of the lessees of the Crown and Clergy Reserves, which shall be liable to the same Rates and Assessments as other lands herein before mentioned.

(a) See 55th Geo. III. c 5, s 2 & 3.

Provisions to rate after the assessment bill is made up in any Township.

Exception as to any property belonging to His Majesty, unless the property consists of leased Crown & Clergy Reserves.

Assessors to demand lists of the rateable property, which they shall return to the Clerks of the Peace, to be laid before the Quarter Sessions.

(See 55th Geo. III c 5, s 5.)

Lands that shall be considered as rateable property.

Compensation to the Assessors.

III. }
IV. } [*Repealed by 55th George III. c 5, s 4.*]

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; by Land Board Certificates, Order of Council, or Certificate of any Governor in 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 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 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, 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 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 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 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 to him the sum of twenty shillings, lawful money, on each Assessment Roll, so by the said 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, in the sum herein specified, on the the valuation at which each species of the property before mentioned shall be rated and assessed.

Apportionment of Rates by the Quarter Sessions.

Clerks of the Peace to transmit certified copies of the Assessment Rolls to the Collectors.

Sum to be levied, not to exceed one penny in the pound
(See 55th Geo. III. c 6, s 6.)

VII. *And be it further enacted by the authority aforesaid,* That no new Assessments 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 preceding Rate, together with the whole of the monies collected under and by virtue of any Act or Acts now, or hereafter in force in this Province, shall have been expended for the public uses of the District.

When new Assessments shall not be made.

VIII. *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 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.) to the owner thereof, after deducting the amount of the Rates assessed, and the legal charges of the distress and sale.

The Rates how to be recovered.

IX. *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 every mile in travelling to execute the warrant of distress, four pence; and for every selling and making returns, two shillings.

The Fees to be taken for the recovering of the same.

X. *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, intituled, "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, intituled, "An Act to alter and amend an Act passed in the thirty-third year of His present Majesty's Reign, intituled, 'An Act to provide for the nomination and appointment of Parish and Town Officers, and also to repeal certain parts of an Act passed in the thirty-third year of His present Majesty's Reign, intituled, 'An Act to authorise 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 the 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 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, the Justices of the Peace in Quarter Sessions assembled, shall hear and determine the same; and upon sufficient proof being made of such wilful neglect, refusal, or mistatement, they 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 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.

Penalties for any Parish or Town Officer refusing or neglecting to perform the duties of his office, and also for any person refusing to deliver a list of his rateable property to the Assessors, or shall mistake such property wilfully.

Mode of recovering such penalties.

Clerks of the Peace to transmit an account of the Assessments to the Governor, &c.

XI. *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 November, 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 twenty shillings. (a)*

(a) See 55th Geo. III. c 5, s 2.

Compensation to the Collectors.

XII. *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, 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.

XIII. *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 said District, which Treasurer shall give sufficient security in such sum 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 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 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 three pounds for every hundred pounds that shall or may be paid into his hands by the said Collectors for the purposes aforesaid.

Treasurer to be appointed by the Justices at their Quarter Sessions, who shall be accountable for the monies received, and pay the monies ordered.

Compensation to the Treasurer.

XIV. *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 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 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 before the Legislative Council and House of Assembly; 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 Treasurer, shall be taken and allowed as good and sufficient acquittance to the full amount thereof.

Duty of the Treasurer.

XV. *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 to hold his office at the pleasure of the Quarter Sessions.

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.

Form of the Assessments and Rates

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

Continuance of this Act.

(See 33d Geo. III. c 3, & 55th c 5.)

XVII. *And be it further enacted by the authority aforesaid,* That this Act shall be and continue to be in force for four years, and no more.

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

NAMES.	Acres of Land.		HOUSES.										MILLS.		Assessment.														
	Uncultivated.	Arable, Pasture, or Meadow.	Town Lots in Queenston, Niagara York and Kingston, at Twenty Pounds each.	Town Lots in Cornwall, Sandwich, and Johnstown, at 10 ^l . each.	Square or Hewed Timber on two sides, 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.	Brick or Stone of two Story, with not more than two Fire Places.	Additional Fire Places.	Wrought by Water with one pair of Stones.	Additional pair of Stone.	Saw Mills.	Merchant's Shops.	Store Houses.	Stone Horses, three years old and upwards.	Horses of three years old and upwards.	Oxen of four years and upwards.	Milch Cows.	Horned Cattle from two to four.	Rate per pound.	£.	s.	d.	
A																													
B																													
C																													
Two Hundred Persons, (or as the case may be) in the above named District, have the Property hereunder enumerated.																	Aggregate.	Valuation.	Rate per Pound.	£.	s.	d.							