

C H A P. III.

An ACT to Authorize and Direct the Laying and 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.

Preamble.

WHEREAS it is necessary to make provision for defraying the expences of building a court house and gaol, and keeping the same in repair, for the payment of gaolers salary, for the support and maintenance of prisoners, for building and repairing houses of correction, for the construction and the repair of bridges, for the fees of the coroner and other officers, for the destroying of bears and wolves, and other necessary charges within the several districts of this province; Be it enacted by the kings 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 the assessors of every parish, township, reputed township or place within this province, shall and they are hereby required as soon as conveniently may be after the passing of the present act, and hereafter yearly and every year, within thirty days next after they shall be appointed to their office, to make out a true and compleat return of every inhabitant householder living within the limits of the said parish, township, reputed township or place, and to divide each and every of them into eight different classes, in the following manner, that is to say:

The assessors to make out a list in 8 classes of the inhabitants within their respective townships.

1st class.

II. That the first class do contain the names of such householders as aforesaid, as the said assessors to the best of their knowledge and judgment believe are possessed of real or personal property, goods or effects to their own use, to the value of fifty pounds and not amounting to one hundred pounds.

2nd class.

III. And that the second class do contain the names of such householders as aforesaid, as the said assessors to the best of their knowledge and judgment believe to be possessed of real or personal property, goods or effects to their own use, to the value of one hundred pounds and not amounting to one hundred and fifty pounds.

3rd class.

IV. And that the third class do contain the names of such householders as aforesaid, as the said assessors to the best of their knowledge and judgment believe to be possessed of real or personal property, goods or effects to their own use, to the value of one hundred and fifty pounds, and not amounting to two hundred pounds.

4th class.

V. And that the fourth class do contain the names of such householders as aforesaid, as the said assessors, to the best of their knowledge and judgment, believe to be possessed of real or personal property, goods or effects to their own use, to the value of two hundred pounds, and not amounting to two hundred and fifty pounds.

5th class.

VI. And that the fifth class do contain the names of such householders as aforesaid, as the said assessors, to the best of their knowledge and judgment, believe to be possessed of real or personal property, goods or effects to their own use, to the value of two hundred and fifty pounds, and not amounting to three hundred pounds.

6th class.

VII. And that the sixth class do contain the names of such householders as aforesaid, as the said assessors, to the best of their knowledge and judgment, believe to be possessed of real or personal property, goods or effects to their own use, to the value of three hundred pounds, and not amounting to three hundred and fifty pounds.

7th class.

VIII. And that the seventh class do contain the names of such householders as aforesaid, as the said assessors, to the best of their knowledge and judgment, believe to be possessed of real or

personal property, goods or effects to their own use, to the value of three hundred and fifty pounds, and not amounting to four hundred pounds.

IX. That the eighth class do contain the names of such householders as aforesaid, as the said assessors, to the best of their knowledge and judgment, believe to be possessed of real or personal property, goods or effects to their own use, to the value of four hundred pounds, and upwards; and that such inhabitants as the said assessors, to the best of their knowledge and judgment, believe not to be possessed of real or personal property, goods or effects, to the value of fifty pounds, shall be included in a list to be called the excused list.

X. *And be it enacted by the authority aforesaid,* That the said assessors shall and they are hereby required within six weeks from the time of their appointment to make out a copy of such their returns of all the inhabitant householders within their respective parish, township, reputed township or place, so divided into classes as aforesaid, with the names of the said assessors thereunto subscribed, and to present the same to two justices of the peace living within or next to such parish, township, reputed township or place, for their consideration and allowance, which they are to signify by signing the said return, and such allowance of the said justices shall be a sufficient warrant for the collectors of the said parish, township, reputed township or place, to demand and receive from the said inhabitant householders the rates hereafter imposed by virtue of this act, and the said assessors shall cause the same to be fixed on the church door or some other place of public resort, in the said parish, township, reputed township or place for general inspection, and shall also transmit a copy of such return, signed by the said assessors, to the clerk of the peace of the respective districts.

XI. *And be it further enacted by the authority aforesaid,* That if any person shall be aggrieved by being included in any of the classes above mentioned, or shall have any material objection to any person being left out of any of the said classes in such return as aforesaid, he may upon giving reasonable notice to the assessors in his own case, and to the party in case of any such objection as aforesaid, appeal to the next general quarter sessions, and it shall and may be lawful for the said justices to enquire into the matters aforesaid, upon oath to be administered to the parties, if to the said justices it shall appear to be needful, (which oath the said justices are hereby empowered and authorized to administer) and having enquired, to determine the same either by confirming or amending such return, in such manner only as shall be necessary to give relief in the matters complained of, and such determination of the said justices shall be final in all matters aforesaid.

XII. *And be it further enacted by the authority aforesaid,* That it shall and may be lawful for the collector of each parish, township, reputed township or place, and he is hereby authorized, to demand and receive yearly and each year for the space of two years next ensuing the twenty-fifth day of March, which will be in the year of our Lord one thousand seven hundred and ninety four, of every inhabitant householder, whose name shall be included in the first class aforesaid, the sum of two shillings and six pence, as his rate or proportion of the district assessment to be levied for the uses and purposes aforesaid.

XIII. And also to demand and receive, for and during the time aforesaid, of every inhabitant householder, whose name shall be included in such second class as aforesaid, the sum of five shillings, as his rate or proportion of the district assessment to be levied for the uses and purposes aforesaid,

XIV. And also to demand and receive, for and during the time aforesaid, of every inhabitant householder, whose name shall be included in such third class as aforesaid, the sum of seven shillings and six pence, as his rate or proportion of the district assessment, to be levied for the uses and purposes aforesaid.

8th class.

A copy of the assessors returns, duly certified, to be the collector's warrant for levying rates.

The same to be published, and a copy transmitted to the clerk of the peace.

An appeal for grievances & for omissions in the classes, shall be to the next general quarter sessions.

Rate to be paid by each inhabitant householder of the 1st. class &c during what term.

Of the 2nd class.

Of the 3rd class.

Of the 4th class.

XV. And also to demand and receive, for and during the time aforesaid, of every inhabitant householder, whose name shall be included in such fourth class as aforesaid, the sum of ten shillings, as his rate or proportion of the district assessment, to be levied for the uses and purposes aforesaid.

Of the 5th class.

XVI. And also to demand and receive, for and during the time aforesaid, of every inhabitant householder, whose name shall be included in such fifth class as aforesaid, the sum of twelve shillings and six pence, as his rate or proportion of the district assessment, to be levied for the uses and purposes aforesaid.

Of the 6th class.

XVII. And also to demand and receive, for and during the time aforesaid, of every inhabitant householder, whose name shall be included in such sixth class as aforesaid, the sum of fifteen shillings, as his rate or proportion of the district assessment, to be levied for the uses and purposes aforesaid.

Of the 7th class.

XVIII. And also to demand and receive, for and during the time aforesaid, of every inhabitant householder, whose name shall be included in the seventh class as aforesaid, the sum of seventeen shillings and six pence, as his rate or proportion of the district assessment, to be levied for the uses and purposes aforesaid.

Of the 8th class.

XIX. And also to demand and receive, for and during the time aforesaid, of every inhabitant householder, whose name shall be included in such eighth class as aforesaid, the sum of twenty shillings, as his rate or proportion of the district assessment, to be levied for the uses and purposes aforesaid.

The collector to pay periodically into the hands of the district treasurer the monies so received, respectively, & to produce their books for inspection, and to receive 3 per cent for collecting.

XX. *And be it further enacted by the authority aforesaid,* That the collector of each and every parish, township, reputed township or place, shall, and he is hereby required once in every three months to pay or cause to be paid to the treasurer of the district, all such monies as he shall have received under and by virtue of this act, and shall also produce the book or books of assessment for the examination of the said treasurer, and it shall and may be lawful for the said treasurer upon being satisfied that all the monies to be received by virtue of this act have been duly collected and paid or accounted for by the said collector, to pay into the hands of the said collector, the sum of three pounds for every hundred pounds so by him collected and paid as aforesaid, and at and after the same rate and proportion for any sum less than one hundred pounds by him collected and paid, and the said treasurer shall and is hereby required to give a receipt for the monies so collected and paid over to him, which receipt shall be a good and sufficient discharge to the said collector for the monies so collected and paid by him to the said treasurer.

Provision for the current year.

XXI. *Provided always, and be it enacted,* That for the purposes of the current year which will determine on the twenty-fifth day of March, one thousand seven hundred and ninety-four, it shall and may be lawful, for the said collectors, and they are hereby required, to demand and levy in manner herein after to be mentioned, from each and every inhabitant, according to the several classes in which they shall respectively be included, one half of the rate to be yearly assessed on each and every class according to the proportions herein before set forth, and that each and every person whose name shall be returned in the first class, shall pay for the purposes aforesaid, the sum of fifteen pence, that each and every person whose name shall be returned in the second class, shall pay for the purposes aforesaid, the sum of two shillings and six pence, that each and every person whose name shall be returned in the third class, shall pay for the purposes aforesaid, the sum of three shillings and nine pence, and that each and every person whose name shall be returned in the fourth class, shall pay for the purposes aforesaid, the sum of five shillings, and that each and every person whose name shall be returned in the fifth class, shall pay for the purposes aforesaid, the sum of six shillings and three pence, and that each and every person whose name shall be returned in the sixth class, shall pay for the purposes aforesaid, the sum of seven shillings and six pence, and that each and every person, whose

name shall be returned in the seventh class, shall pay for the purposes aforesaid, the sum of eight shillings and nine pence, and that each and every person, whose name shall be returned in the eighth class, shall pay for the purposes aforesaid, the sum of ten shillings.

XXII. *And be it further enacted by the authority aforesaid,* That the said collectors, shall make out a book of account containing the names of each inhabitant householder, within their parish, township, reputed township or place, who are liable to be charged with such assessment divided into their respective classes according to the returns made by such assessors as aforesaid, and that upon the payment of the rate so charged upon them in their several classes, the said inhabitant householders, and each of them may require the collector to write the word "paid," opposite to his or her name and likewise to write down in figures the sum so paid in a ruled column or margin in such book to be made, and that such entry shall be a full and sufficient discharge to such inhabitant householder for the payment of the said rate.

XXIII. *And be it further enacted by the authority aforesaid,* If any inhabitant householder, shall refuse or neglect to pay the sum or rate, for which he stands classed and rated in manner aforesaid, by the space of fourteen days after demand duly made of the same by the said collector, such collector shall and he 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, having first obtained a warrant for that purpose, under the hand and seal of some justice of the peace, within the said district, and to render the overplus if any there shall be after deducting the amount of the rate assessed and the charges of the distress and sale to the owner thereof.

XXIV. *And be it further enacted by the authority aforesaid,* That no collector of any parish, township, reputed township or place, shall be authorized to demand payment of any assessment or rate to be imposed upon any inhabitant householder by virtue of this act until after he shall have entered into a bond with a sufficient surety to the church or town wardens of the said parish, township, reputed township or place, and their successors in the penal sum of one hundred pounds, that the said collector will duly and faithfully account and pay into the hands of the treasurer of the district, all and every sum or sums of money that he shall receive, on account of the said assessment and rates. Provided always, that the receipt of such treasurer shall be a sufficient discharge to all such collectors for the amount thereof, and shall be so far deemed and taken as evidence of the performance of the conditions in such bond or obligation to be contained.

XXV. *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 or the greater part of them, then and there assembled, to nominate and appoint a proper person, being resident in the said 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, or the greater part of them, 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 and persons as the said justices at their respective general quarter sessions or the greater part of them, then and there assembled, shall by their orders direct and appoint, for the uses and purposes herein before 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 labor and expence the sum of three pounds for every hundred that shall or may be paid into his hands by the said collectors for the purposes aforesaid.

The collectors to make out a book of account,

entry therein in discharge of rate when paid

the rate to be levied by distress, on neglect or refusal of payment, after due notice.

No collector to act without having entered into a bond with a sufficient surety.

A treasurer to be appointed by the justices in quarter sessions, for their respective districts, to whom he shall give sufficient security.

In what manner & to what uses the public stock of the district shall be applied.

Allowance of 3 per cent to the treasurer, on monies received.

Treasurer to keep books of entries, and at every quarter sessions to lay before the justices a statement of his receipts and disbursements.

XXVI. *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 act, and also to deliver in true and exact accounts 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 session 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 treasurer shall be taken and allowed as good and sufficient acquittances to the full amount thereof.

Treasurer to be continued or removed at pleasure by the justices in quarter sessions.

XXVII. *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 assembled, 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 person in his place.

Provision for the future assessments after the expiration of two years.

XXVIII. *And be it further enacted by the authority aforesaid,* That in order to make provision for the district assessment after the expiration of two years as aforesaid, it shall and may be lawful for the justices of the peace, in their general quarter sessions in the month of April assembled, or the greater part of them, to cause an estimate to be laid before them of the sum or sums of money that may be necessary to defray the charges and expences accruing to their respective districts, for the uses and purposes aforesaid, for the ensuing year, and having determined and resolved upon the same, to cause the amount of the sum to be raised, to be divided in an exact proportion to the rate with which each class is severally charged as herein before is provided, and to declare that the assessment required will be a half rate, a third, fourth, fifth, eighth, or any aliquot part of a rate by computing the proportion, which the sum proposed to be raised bears to the amount of the sum, which shall have been raised by the original rates of two shillings and six pence, five shillings, ten shillings, and twenty shillings, severally imposed on each respective class as aforesaid, and for that purpose to make a special order declaring the amount of the sum intended to be raised, and specifying the fractional part of the rate to be assessed and collected (in case it shall not be deemed necessary to impose an entire rate, according to the proportions aforesaid) on each and every inhabitant householder, according to their respective classes as aforesaid, which order being signed by the said justices in their general quarter sessions in the month of April assembled, or the greater part of them, shall be binding upon each and every inhabitant householder, in respect of the rate with which he stands charged throughout this province. And the high constable, shall at such times as the said justices by their order in sessions shall direct, cause such rates to be levied by a warrant under his hand directed to the assessors and collector of every parish, township, reputed township, or place within this province.

The fractional part of a rate to be assessed when it will suffice.

No new assessment to be made until 3-4ths of the preceding rate be expended.

XXIX. *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 three fourths of the money collected by virtue of the preceding rate shall have been expended for the uses and purposes mentioned in this act.

The members of the house of assembly to be allowed wages for their attendance thereat.

XXX. And whereas it was the ancient usage of that part of Great-Britain called England, for the several members representing the counties, cities and boroughs therein, to receive wages for their attendance in parliament; and whereas it seems expedient to adopt the same custom in this province; Be it therefore further enacted, that after every prorogation and dissolution of the assembly of this province, it shall and may be lawful for every member thereof having attended, to receive from the speaker of the house of assembly a warrant under his hand and seal, sig-

nifying the time that such member hath attended his duty in the said assembly, and every member possessed of such warrant, shall and may ask and demand of the justices of the peace for the district in which the county or riding represented by such member may be situate, in their general quarter sessions assembled, a sum not exceeding ten shillings per day for every day that the said member shall have been engaged in the attendance of his duty in the house of assembly, and have been necessarily absent from his place of abode, in going to or returning from his attendance, which sum it shall and may be lawful for the said justices to levy by assessment to be made on each and every inhabitant householder in the several parishes, townships, reputed townships or places, within the county or riding represented by such member, by virtue of and in pursuance of an order to be by the said justices made for that purpose to the high constable of the district, who shall and may thereupon issue his warrant to the assessors of the several parishes, townships, reputed townships or places as aforesaid, who shall assess the same by dividing the sum to be assessed according to the rates and proportions as affixed to the several classes, in the return made as herein before mentioned, which rates shall be levied by the collector in manner herein before directed, and paid over to the said member, and in case any person shall refuse or neglect to pay his due proportion or rate to be so assessed as aforesaid, by the space of fourteen days after the same shall have been demanded of him by the said collector, it shall and may be lawful for the said collector to levy the same by distress and sale of such persons goods and chattels, having first obtained a warrant for that purpose in manner herein before directed.

not exceeding 10s. per day,

the same to be raised within the respective counties or ridings represented by the members,

and by distress on neglect or refusal of payment, after due notice.

SCHEDULE.

High Constable's Warrant to levy the Rate.

To the Assessors and Collector of the Township of _____ in the said district.

WESTERN DISTRICT. } BY virtue of an order from his majesty's justices of the peace, in and for this district in their general quarter sessions assembled, you are hereby required to raise the sum of _____ within your township, in such manner as by a certain act of the legislature of this province, for the purpose, passed in the thirty-third year of his present majesty's reign, is directed, being the proportion of your township (or parish) for and towards the general district assessment for defraying the expences of building a gaol and court house and keeping the same in repair, for the payment of the gaolers salary. for the support and maintenance of prisoners, for building and repairing houses of correction, for the construction and repairing of bridges and other purposes in the said act mentioned, and hereof you are not to fail on the peril that shall ensue thereof.

Form of high constable's warrant to levy the rate.

Given under my hand this _____ day of _____

A. H. High Constable.

Form of an Assessment.

EASTERN DISTRICT. } AN assessment for defraying the expences of building a gaol and court house and keeping the same in repair, for payment of the gaolers salary, for the support and maintenance of prisoners, for building and repairing houses of correction, for the construction and repair of bridges and other purposes mentioned in an act of the legislature of this province of the thirty-third year of his present majesty entitled an act to _____ for the township, or reputed township, called _____ in the county of _____ made and assessed the _____ day of _____

Form of an assessment.

Class I. Containing the name of such inhabitant householders living within the township aforesaid, as we to the best of our knowledge and judgment, do believe are possessed of real or personal property goods or effects, to the value of fifty pounds and not amounting to one hundred

pounds, and who are severally and each to pay the sum of two shillings and six pence, in respect of their rate and proportion of the said assessment.

G. H. }
 I. K. } First class : rate two
 L. M. } shillings and six pence.

Class II. Containing the names of such inhabitant householders, living within the township aforesaid, as we to the best of our knowledge and judgment, believe to be possessed of real or personal property goods or effects to their own use, to the value of one hundred pounds, and not amounting to one hundred and fifty pounds, and who are severally and each to pay the sum of five shillings, in respect to their rate and proportion of the said assessment.

N. O. }
 P. Q. } Second class ; rate five shillings.
 R. S. }

Class III. Containing &c. Class VIII. Containing &c.

Assessed by us { A. B. } Assessors.
 { C. D. }

C H A P. IV.

An ACT to regulate the laying out, amending and keeping in repair, the Public Highways and Roads within this Province

Preamble.

WHEREAS the regulations hitherto in force in this province, for laying out the public high ways and roads, and amending and repairing the same, have been found insufficient, and much inconvenience and complaint have been occasioned thereby ; Be it enacted by the kings 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 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, a certain ordinance passed in the seventeenth year of the reign of his present majesty, entitled, " An ordinance for repairing and amending the public high ways and bridges, in the province of Quebec," shall be, and the same is hereby repealed.

Ordinance for repairing and amending high ways and bridges, repealed.

Justices within their respective divisions to be commissioners of high ways.

Appointment of twelve overseers thereof.

Roads already laid out to be regulated by the commissioners or altered on oath of a jury.

II. *And be it further enacted by the authority aforesaid,* That each and every justice of the peace, acting under and by virtue of his majesty's commission, shall be and they are hereby declared to be commissioners to lay out and regulate the high ways and roads, within the respective counties, divisions or limits in which they shall act, of the several districts within this province.

III. *And be it further enacted,* That the persons to be employed as overseers of the high ways and roads, in every parish, township, or place within this province, shall be nominated and appointed according to the provisions for that purpose made, in a certain act of the legislature of this province, entitled, " An act to provide for the nomination and appointment of parish, and town officers within this province."

IV. *And be it enacted by the authority aforesaid,* That the said commissioners or the major part of them, and they are hereby empowered and authorized to regulate the roads already laid out, and if any of them shall appear to be inconvenient, and that an alteration be necessary, and the same be certified on oath, by twelve principal freeholders of the district, to be summoned by the high sheriff, his deputy, or any constable of the division, by virtue of a warrant to be issued by