



A N N O N O N O

VICTORIÆ REGINÆ.

CAP. XVIII.

An Act to provide for the Recovery of the Rates or Taxes intended to be imposed by certain By-laws of the District Council of the District of Huron.

[18th May, 1846.]

**W**HEREAS the District Council of the District of Huron, intending to carry into effect the enactments of the Act of the Legislature of this Province, passed in the Session held in the fourth and fifth years of Her Majesty's Reign, and intituled, *An Act to provide for the better internal government of that part of this Province which formerly constituted the Province of Upper Canada, by the establishment of Local and Municipal Authorities therein*, have, since the passing of the said Act, passed divers By-laws imposing rates or taxes on lands in the said District, and the rates or taxes so imposed have been paid by the great majority of the inhabitants and land-holders therein; And whereas it appears that the total sum or sums to be raised under such By-laws and the purposes to which they were to be applied, were not first determined by the said District Council, and the sums afterwards apportioned and rated on the lands in the District, but a certain rate or tax of so much per acre was at once imposed on them, and the said By-laws may therefore be deemed not to have been strictly in accordance with the letter of the said Act, and certain parties have on that ground refused payment of the rates or taxes thereby imposed; And whereas it appears that the rates or taxes intended to be imposed by the said By-laws did not exceed the amount which the said District Council were legally authorized to impose on lands, and therefore that the said By-laws, if defective in point of form were not inconsistent with the intent and spirit of the Act above cited, and their enforcement can do no injustice to any party, while it will be an Act of justice to those inhabitants of the District who have paid the taxes thereby imposed: Be it therefore enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and of the Legislative Assembly of the Province of Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of the United Kingdom of Great Britain and Ireland, intituled, *An Act to re-unite the Provinces of Upper and Lower Canada, and for the Government of Canada*, and it is hereby enacted by the authority of the same, That all By-laws heretofore passed by the District Council of the District of Huron and not disallowed, by which any rate or tax not exceeding one penny half-penny, currency, per acre, was intended to be imposed on lands in the said District, shall be and shall

Preamble.  
Recital.

4 & 5 Vict. c.  
10, cited.

Certain By-laws imposing taxes declared valid though not strictly according to the letter of the law.

Construction  
of such By-  
laws.

Proviso.

Proviso.

shall be deemed to have been valid and in force according to the intent thereof, and the rates and taxes thereby intended to be imposed shall be paid to and may be recovered by the District Treasurer of the said District, in the same manner and subject to the same provisions, as if in such By-laws, respectively, the sum to be raised and the purpose to which it should be applied had been prescribed, and such sum had afterwards been apportioned on all lands in the said District, and the rate had under such apportionment amounted to the rate or tax per acre intended to be imposed by such By-laws, respectively; and the rate or tax imposed by any such By-law shall be paid and recoverable accordingly, unless there be something to the contrary in the By-law, or it shall have been subsequently repealed, altered or amended by any subsequent By-law, or unless any arrangement or compromise shall have been made, by By-law or otherwise, between the said District Council, and any Body Corporate, or other person or party for the satisfaction of the taxes imposed by any previous By-law, in which case the sum paid under such arrangement or compromise, shall be taken and held to be in full satisfaction of the sum or sums accruing due under any such previous By-law: Provided always, that no such rate or tax shall be payable under any such By-law for any period before the first day of January, one thousand eight hundred and forty-two; And provided also, that nothing herein contained shall apply to any By-law to be made after the passing of this Act, or shall authorize the collection of rates or taxes for any period after that time, under any By-law under which they could not be collected without this Act.

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