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Laws of His Majesty's Province of Upper-Canada; Passed in the Third Session of the Provincial Parliament of Upper Canada, Met at Newark, on the Second day of June, in the Thirty-Fourth Year of the Reign of our Sovereign Lord George the Third (1794). Niagara: Gideon Tiffany, Printer to the King's Most Excellent Majesty, 1795.

34 George III – Chapter 6

An Act to amend certain parts of an Act passed in the thirty-third year of the Reign of his Majesty, entitled, "An act to authorize and dire it 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."

Whereas the provisions contained in a certain Act passed in the last sessions, entitled, "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," have been found to be not sufficiently comprehensive; 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, 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 in addition to the eight classes by the said and directed to be made out, it shall and may be lawful for the assessors of every parish, township, reputed township or place, to be nominated and appointed for the ensuing year, and they are hereby required to make out a ninth class containing the names of such inhabitant householders thereof, 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 the value of four hundred and fifty pounds, and not amounting to five hundred pounds.

II. And further to make out a tenth class, containing the names of such inhabitant house-holders 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 the value of five hundred pounds, and not amounting to five hundred and fifty pounds; and further to make out a list of all such inhabitant 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, above the value of five hundred pounds, specifying the particular amount of the value of the real or personal property, goods or effects, of the said persons according to the best of the knowledge and judgment of them the said assessors, which list shall be known and called by the name of the Upper list.

III. 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, to be nominated and appointed for the ensuing year, and he is hereby authorized to demand and receive for the year ensuing, the twenty-fifth of March next, of every inhabitant householder, whose name shall be included in the

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said ninth class, the firm of one pound two shillings and six-pence, as his rate or proportion of the district assessment to be levied for the said year.

IV. And also to demand and receive for and during the time aforesaid, of every inhabitant householder whose name shall be included in such tenth class, the sum of one pound five shillings, as his rate or proportion of the district assessment to be levied for the said year.

V. And also to demand and receive for and during the time aforesaid, of every inhabitant householder, whose name shall be included in the said upper list, a sum to be calculated at and after the rate of five drillings for every hundred pounds at which he shall stand assessed in manner aforesaid.

VI. And whereas every inhabitant householder within this province, possessed of a location or lot of land, by his majesty's bounty, or otherwise, may by his honest industry support himself, and at the same time contribute something to the public stock of the district; Be it enacted that the appellation of the excused list, by the said abovementioned Act, directed to be given to the list containing the names of the persons herein specified, do cease and determine; and that such list be continued to be made out, and be called the under list; and that every inhabitant householder within the province whose name shall be included in the said under list, shall for the said ensuing year, contribute and pay, the sum of two shillings towards the public stock of the district, to be proportionably diminished in case it shall not hereafter be found necessary to impose an entire rate according to the provisions in the said act in that behalf contained.

VII. And be it further enacted, That the several rates herein directed to be paid shall be levied, collected, paid and recovered subject to such provisions, means and penalties as in and by the said Act abovementioned are recited and contained.