

*Laws of His Majesty's Province of Upper Canada in North America*, passed in the year 1815.  
Kingston: Stephen Miles, 1815.

55 George III – Chapter 5

**An Act to continue and amend an Act passed in the Fifty-First year of His Majesty's reign, intituled, "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 the 14th March, 1815.**

Whereas an act of the Parliament of this Province, passed in the fifty-first year of His Majesty's reign, intituled, "*an act to repeal an act passed in the forty-seventh year of His Majesty's reign, intituled, an act to repeal the several ads now in force in this Province relative to rates and assessment, 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,*" will soon expires: And whereas it is inexpedient that the same should be amended and continued.

I. Be it enacted by the Kings most Excellent Majesty, by and with the advice and consent of the Legislative Council and 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 the said act of the Parliament of this province, passed in the fifty first year of His Majesty's reign, excepting as is herein alter provided for, shall be and the same is hereby continued.

II. And be it further enacted by the authority aforesaid, That so much of the said recited act as directs town lots in the towns of Niagara, Queenston and Sandwich to be rated and assessed, and also as directs additional pairs of mill stones to be valued at fifty pounds, and also as directs the payment of fees to the clerks of the peace, be and the same is hereby repealed.

III. And be it further enacted by the authority aforesaid, That every additional pair of mill stones wrought by water shall be valued and assessed at the sum of two hundred pounds.

IV. And be it further enacted by the authority aforesaid, That from and after the first day of March, which will be in the year of our Lord one thousand eight hundred and sixteen, the third clause of the said recited Act of the Parliament of this Province, passed in the fifty first year of His Majesty's reign, be and the same is hereby repealed.

55 George III – Chapter 5

V. And be it further enacted by the authority aforesaid, That from and after the said Saturday of March one thousand eight hundred and sixteen, the persons nominated and chosen as assessors in each and every parish, township, reputed township or place shall during the continuance of this Act, have power and authority, and they are hereby authorised, empowered and required to demand and receive of and from each and every ratable inhabitant resident within the parish, township or place for which they shall be so nominated, and chosen, a list of all the ratable property real and personal in his, her or their possession in the Province, which said list shall be taken annually during the continuance of this Act, between the first Monday in March and the sitting of the Quarter Sessions of the Peace then next ensuing, and which list shall particularly specify the district in which such real property as aforesaid shall be situated, and the said assessores shall make a return of all the ratable inhabitants, together with a true list of their ratable property as aforesaid, and shall include their own ratable property therein, at the foot of which they shall subscribe their names, and after putting up a copy thereof in some public and conspicuous place in the township in which the same shall be made, shall return the same to the clerks of the peace, to be laid before the said court of quarter sessions.

VI. And be it further enacted by the authority aforesaid, That the clerk of the peace shall be entitled to ask, and the treasurer is hereby required to pay him, thirty shillings lawful money on each assessment roll by the said clerk appointed and transmitted to the collectors of their respective districts.

VII. And be it further enacted by the authority aforesaid, That from and after the first day of March one thousand eight hundred and sixteen, as aforesaid, the clerk of the peace for each and every district as aforesaid, shall from the several assessments make up a separate schedule, agreeable to the annexed form, of the real property returned from each and every district as aforesaid, specifying the name of each and every ratable inhabitant as aforesaid, a certified copy of which he shall and he is hereby required to transmit to the clerk of the peace for the district in which the said real property shall be situated, and that the clerk of the peace in each and every district of this Province, shall cause a copy of the schedules so transmitted to them, to be sent to the Treasurer of the said district.

VIII. And be it further enacted by the authority aforesaid, That from and after the first day of March, one thousand eight hundred and sixteen, as aforesaid, for the extra duties imposed by this act, the clerk of the peace, the treasurer, the assessor in each and every district of the Province shall and may receive for the same the following fees:—

To the Clerk of the Peace, thirty shillings for each list.

To the Assessor, two pounds per cent.

To the Treasurer, one pound per cent.

IX. And be it further enacted by the authority aforesaid, That from and after the first day of March, one thousand eight hundred and sixteen as aforesaid, the treasurer of each and every district as aforesaid, shall make out a statement of the sums levied under the authority of their respective assessments on real property not within the limits of their respective districts, to be said before the Magistrates in Quarter Session, which said sums of money respectively, the Magistrates in Quarter Session shall, and they are hereby required to order to be paid, deducting the expense of assessment, collection and allowance to the treasurer and clerk of the peace, to the treasurer or his duly authorised agent of the district wherein such real property as aforesaid shall be situated.

X. And be it further enacted by the authority aforesaid, That from and after the first day of March, one thousand eight hundred and sixteen as aforesaid, this act shall be and continue in force for and during the term of four years, and from thence to the end of the then next ensuing session of Parliament.

Form of an Assessment for the Township of \_\_\_\_\_ for the year \_\_\_\_\_

Names.	Acres of Land.										Houses.										Mills.		Assessments.	L S D.	Aggregate Valuation.	Rate per pound.										
	Eastern District	District of Johnstown	Midland District	District of Newcastle	Home District	Niagara District	District of London	Western District	Town Lots in Queenston, Niagara, York and Kingston, at twenty pounds each.	Town Lots in Cornwall, Sandwich and Johnstown, at ten pounds 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.	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 stones.	Saw Mills.					Merchant Shops.	Stone Houses.	Stone Houses, three years old and upwards.	Horses, at three years old and upwards.	Oxen, at four years old and upwards.	Milch Cows.	Horn Cattle from two to four.	Rate per pound.		
A.	Uncultivated.		Uncultivated.		Uncultivated.		Uncultivated.		Uncultivated.																											
B.	Arable, pasture or meadow.		Arable, pasture or meadow.		Arable, pasture or meadow.		Arable, pasture or meadow.		Arable, pasture or meadow.																											
C.																																				

Two hundred persons (or as the case may be) in the above named District, have the property hereunto enumerated.