

Laws of His Majesty's Province of Upper Canada, passed in the year 1825. Kingston: James MacFarlane, 1825.

6 George IV – Chapter 7

An Act to amend and make permanent a certain Act of the Parliament of this Province, passed in the fifty ninth year of the reign of His late Majesty King George in the Third, entitled “An Act to repeal the several laws now in force relative to levying and collecting rates and assessments in this Province, and further to provide for the more equal and general assessment of Lands and other ratable property throughout this Province,” and to render more effectual the several laws of this Province, imposing rates and assessments by providing under certain restrictions for the levying such rates and assessments by the sale of a portion of the lands on which the same are changed.

(The Royal assent to this Bill was promulgated by Proclamation under the Great Seal of the Province, bearing the Date the Fourth Date of April, 1825.)

Whereas, it is expedient to make perpetual a certain Act of the Parliament of this Province, passed in the Fifty Ninth Year of His Late Majesty's Reign, entitled “An Act to Repeal the several Laws now in force, relative to Levying and Collecting Rates and Assessments in this Province, and further to Provide for the more equal and general Assessment of Lands and other Ratable Property throughout this Province,” except such parts thereof as are hereby Repealed, and to render more certain the due Collection of such Rates and Assessments as are imposed upon Lands in this Province, by Providing for Levying under certain restrictions the assessments which may remain in Arrear, by the Sale of a portion of the Lands on which the same may be charged: 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the authority of the same, That the Twenty Third Section of the said First recited Act shall be, and the same is hereby Repealed.

II. And be it further enacted by the authority aforesaid, That the Grantee, Owner, or occupier, of any Township, Block, or Parcel, of Land, or any Parcel thereof, which shall not have been Surveyed by or under the authority of the Surveyor General of this Province, shall on or before the First Day of July next, cause to be returned to the Treasurer of the District, in which such Land lies, a Schedule of such Land, or so much thereof as has been actually Surveyed, and of which he is the Owner or Occupier, designating the same by Numbers and Concessions, or otherwise, according to such actual Survey, or according to any Plan or Map thereof.

III. And be it further enacted by the authority aforesaid, That if the Owner, or Owners, Occupier, or Occupiers, of any such Lands as aforesaid, shall refuse, or neglect to make, or cause to be made, such return as aforesaid, on or before the said First Day of July next, He, She, or They, shall Forfeit and Pay, for such refusal or neglect, a Sum equal to double the Amount of the Assessments and Rates imposed

by the several Laws of this Province, upon the Number of Acres Owned or Occupied, as aforesaid, and for every Year thereafter, until such return shall be made as is herein required, the Owner, or Owners, Occupier, or Occupiers, of such Land, shall in like manner Forfeit, for such neglect or refusal, double the Amount of such Assessments and Rates as aforesaid, in proportion to the Land so Owned or Occupied by Him, Her, or Them.

IV. And be it further enacted by the authority aforesaid, That the several Penalties or Forfeitures, mentioned in the last preceding Section of this Act, may be recovered upon information, and complaint before any Three of His Majesty's Justices of the Peace for the District in which the Lands lie, and shall be Levied by Warrant. Signed by any Two of the Justices who shall have heard such complaint, by Distress and Sale of the Goods and Chattels, of any Person, or Persons, refusing or neglecting as aforesaid; and that the said Penalties shall be distributed as follows, that is to say, one half thereof to the informer, and the remainder shall be paid to the Treasurer of the District, to be appropriated in like manner as the Assessments Levied for the general use of such District.

V. And be it further enacted by the authority aforesaid, That whenever any Schedule of any Township, reputed Township, Block, or Tract of Land, not Surveyed under the authority of the Surveyor General of this Province, shall be returned by the Owner or Occupier thereof, under the Provisions of this Act, the Treasurer of the District receiving such return, shall forthwith make an entry of the same in his Books, and the same shall be chargeable with Assessments from the time of such Return, in like manner as if Returns thereof had been made by the Surveyor General of this Province, and all and every the Provisions of the several Acts of this Province, relative to the Collection of Rates and Assessments, and Penalties for Non-payment of the same; and all the Provisions of this Act relative to the Levying Rates and Assessments in Arrear, shall apply in like manner to such Lands so Returned.

VI. And be it further enacted by the authority aforesaid, That the Treasurer of each and every District of this Province, for the time being, shall at the General Quarter Sessions of the Peace for each District respectively, which shall ensue net after the First Day of July, which will be in the Year of Our Lord One Thousand Eight Hundred and Twenty Eight, present to the Justices in Quarter Sessions Assembled, an accurate account of all Lands in his District, upon which the Assessments imposed by the several Acts of this Province, or any Part thereof, shall have been in Arrear for the space of Eight Years, specifying in such Account, the Lot, or Parcel, of Land, by the Number, Concession, and Township, or otherwise, as the same appears in the Schedule furnished to the said Treasurer, and specifying also the Amount Due for the Assessments thereon, under the Provisions of the said Acts, and that the Treasurer of each District, shall in like manner at the Court of General Quarter Sessions of the Peace, which shall ensue next after the First Day of July in each and every Year, after the Year of Our Lord One Thousand Eight Hundred and Twenty Eight, furnish and Account of all the Lots or Parcels of Land in the several Townships, reputed Townships, or Places, of his respective District, upon which the Assessments imposed by the said Acts, or any Part thereof, shall be in Arrear, for the space of Eight Years.

VII. And be it further enacted by the authority aforesaid, That upon such Accounts so to be made and rendered by the several Treasurers, it shall be the duty of the Clerk of the Peace in each District, and he is hereby required to make out a Writ for the Levying of the Assessments appearing to be due in each Township, reputed Townships, or Places, specifying in such Writ the particular Lot or Parcel of Land,

and the Amount due Thereon, which may be in the form given in the Schedule to this Act annexed, marked A, and may be signed and Sealed by the said Clerk of the Peace, as by order of the Court of General Quarter Sessions, either during, or after, the Sitting of the said Court, and shall be directed to the Sheriff of each District respectively, directing him to Levy the Amount therein stated to be due, together with the Fees hereinafter mentioned, by Sale of such Portion of the Lands and Tenements on which the Assessments are respectively chargeable, as may be sufficient for that purpose, provided there be no Distress upon the said Lands from whence the same may be made, and if there be such Distress, then to Levy the same by Sale of such Distress.

VIII. And be it further enacted by the authority aforesaid, That the said Writs shall be Returnable at the Third Quarter Sessions, which shall ensue after issuing the same, and that the Sheriff shall be directed by the said Writs to have the Monies, which he shall Levy upon the same, at the said Court, and that the Payment of the same to the Treasurer of the District respectively, shall be sufficient to discharge such Sheriff.

IX. And be it further enacted by the authority aforesaid, That the Treasurer of each and every District in this Province, shall cause to be inserted in the Upper Canada Gazette, and also in some Public Newspaper of such District respectively, a List of all the Lots or Parcels of Land, which shall be Returned by him in his Accounts under this Act as liable to Sale for Arrears of Assessments, within One Month after the rendering of his said Account, and shall charge the expense attending the same in his Accounts with the District; and if there be no Newspaper published within any District of this Province, in which the said Lands shall be situate, then the said Treasurer aforesaid, in each Township, reputed Township, or Place, to be affixed in some conspicuous Place in the said Township, within one Month from giving in his said Account, and shall charge for each List so affixed, the Sum of Five Shillings, and no more.

X. And be it further enacted by the authority aforesaid, That every Sheriff shall, within One Month after the Receipt of any Writ to him directed under this Act, insert a Notice in the Upper Canada Gazette, and also in all the Printed Newspapers of his District, or if there be no Newspaper published within his District, shall affix a Notice in Writing upon the Door of the Court House, or Place, where the Courts of General Quarter Sessions of the Peace are usually holden, of the time and place in which he will attend to Sell such portion of the Lands, on which Assessments are to be Levied in the several Townships, reputed Townships, or Places, as shall be sufficient to discharge the same; and that he shall also cause to be affixed in two or more places in each and every Inhabited Township, reputed Township, or Place, a Notice of the time and place of Sale of the Land under this Act, within such Township, reputed Township, or Place.

XI. And be it further enacted by the authority aforesaid, That no Sale of Lands under this Act shall take place in less than Six Months from the time of delivering the Writ to the Sheriff, nor shall be made out of the Township, reputed Township, or Place, in which the Lands lie, unless the same shall be so thinly Inhabited as to have no Meetings held within it, for the Election of Parish Officers, in which case, the Sale shall be in the Township to which the same may be annexed, for the purpose of holding its Annual Town Meeting.

XII. And be it further enacted by the authority aforesaid, That the mode of Selling the said Lands shall be by Public Auction, as follows, that is to say: The Amount of Assessments in Arrear, upon the said Lands respectively, shall be declared; and also the expense attending the said Writ, as the same are hereinafter established, and the Person who shall offer to pay the said Assessments and expenses for the least quantity or portion of the said Lands, on which they are charged, shall be considered the Purchaser thereof.

XIII. And be it further enacted by the authority aforesaid, That the Sheriff shall expose to Sale upon such Writ as aforesaid, the several Lots or Parcels of Land therein mentioned, in the following manner, that is to say, he shall begin at the front angle on that side from whence the Lots are Numbered, and measure backward taking a proportion of the width corresponding in quantity with the proportion of such particular Lot, in regard to its Length and Breadth, according to the quantity required to make the Sum demanded; and at every subsequent Sale of a portion of the same Lot or Parcel of Land under this Act, shall proceed to take a Tract of equal width as the former, measuring backward from the limit of the Tract last Sold.

XIV. And be it further enacted by the authority aforesaid, That in every case in which, from the position or the description of the Tract, the mode last mentioned, cannot be pursued – Then it shall be in the discretion of the Sheriff to expose to Sale such portion of the Lot or Parcel of Land, as shall appear to him most for the interest of the Proprietor thereof.

XV. Provided always, nevertheless, And be it further enacted by the authority aforesaid, That nothing in this Act contained, shall extend to authorise the Sale of any greater or other interest in the Reserved Lands of the Crown or Clergy, held in Lease for Payment of Arrears of Assessments, than is possessed by such Lessee or his Assignee.

XVI. And be it further enacted by the authority aforesaid, That it shall be in the power of the Sheriff to adjourn such Sale from Day to Day at his discretion, giving Public Notice thereof; and that if any Purchaser shall not pay the amount declared on the Day of Sale, it shall be in the power of the Sheriff to re-Sell the same on any other Day to which the Sale of such Lands shall be adjourned.

XVII. And be it further enacted by the authority aforesaid, That on Payment by any Purchaser under this Act, of the Sum declared to be demanded in respect of any Lot or Parcel of Land, the Sheriff shall give him a Certificate under his Hand, specifying the particulars of such Sale, and the Purchaser may forthwith go into possession of the Parcel of Land, bid off to him as aforesaid: but if within Twelve Calendar Months from the time of such Sale, the Proprietor of the Lot, or any one on his behalf, shall Pay to the Treasurer of the District, the amount Levied by Sale of a portion of the same, and the expense of such Levy, together with Twenty Per Cent, in addition to the same, then he shall be entitled to resume possession of the Parcel of Land so sold, and the Treasurer shall, on demand, Pay to the Purchaser thereof, his Executors, Administrators, or Assigns, the whole amount so paid to him, and the right required by such purchase, shall thenceforth wholly cease and determine.

XVIII. And be it further enacted by the authority aforesaid, That if, at the expiration of Twelve Calendar Months from the time of such Sale, the Land so Sold shall not be redeemed as aforesaid, then the

Sheriff for the time being, shall, on demand by the Purchaser or Purchasers, his Heirs or Assigns, execute a Conveyance to him or them, in fee simple, of the Parcel of Land so Sold by Public Auction, under the Provisions of this Act, which Conveyance may be according to the form given in Schedule to this Act annexed, marked R, or as near thereto as may be, and shall be executed by the said Sheriff free of any charge to the Party.

XIX. And be it further enacted by the authority aforesaid, That before the Sheriff shall deliver to a Purchaser any Conveyance of Lands, Sold under the Provisions of this Act, he shall deliver to the Register of the County in which such Lands are situated, a Certificate of such Sale under his Hand and Seal of Office, stating the Name of the Purchaser, the Sum paid, the Number of Acres Sold, the Lot or Tract of which the same form part, and the Date of such Conveyance, and may comprise in any one Certificate a Schedule of all, or any number, of such Conveyance, which Certificate shall be to such Register a sufficient authority in place of a Memorial, to Record such Conveyance, or Conveyances, respectively.

XX. And be it further enacted by the authority aforesaid, That the Register of any County, having received from the Sheriff such certificate as above mentioned, shall, on production of any Conveyance made under the authority of this Act, enter on Record a transcript of such Conveyance, which shall be deemed to be a sufficient Registry thereof, and for such Registry, and the Certificate thereof, in the usual form, the Register shall be entitled to receive of the Party, the Sum of Two Shillings and Six Pence, and no more.

XXI. And be it further enacted by the authority aforesaid, That if any Treasurer shall delay to make the Returns or Accounts required of him by this Act, for Two Courts of General Quarter Sessions of the Peace, after that in which the same ought by this Act to be presented, he shall by such neglect, on conviction thereof at the Assizes, forfeit his Office; and the Justices of such District, shall forthwith appoint another Treasurer in his room, according to Law; and if the Justices shall neglect to make such appointment, then it shall be Lawful for the Governor, Lieutenant Governor, or Persons Administering the Government of this Province, to appoint another in his room during pleasure, taking such security to His Majesty, for the due performance of the said Office, as to the said Governor, Lieutenant Governor, or Person Administering the Government, shall seem just.

XXII. And be it further enacted by the authority aforesaid, That no omission of any direction contained in this Act, relative to Notices, or forms of proceeding, previous to any Sale made under this Act, shall extend to render such Sale invalid; but the Person guilty of any such omission or neglect, shall be liable to punishment therefor and shall answer to the Party for any damages occasioned thereby, in any Legal Proceeding that may be properly Instituted for that purpose.

XXIII. And be it further enacted by the authority aforesaid, That the Monies received by the Sheriffs of the several Districts under this Act, shall be by them paid to the Treasurer of their respective Districts, and shall be appropriated and applied in the same manner as the Monies collected under the said Act, passed in the Fifty Ninth Year of his Late Majesty's Reign.

XXIV. And be it further enacted by the authority aforesaid, That the Treasurer of each District shall be entitled to receive the Sum of Five Pounds in Account with the District, for every Account furnished under this Act, and may deduct the same Sum to his own use, out of Monies paid into his Hands under this Act, as out of other Assessments by the Laws now in force.

XXV. And be it further enacted by the authority aforesaid, That the Clerk of the Peace in every District shall receive for each Writ, which he shall make out, for the several Townships in his District, under this Act, the Sum of Ten Shillings.

XXVI. And be it further enacted by the authority aforesaid, That the Sheriff of each District shall and may charge the Sum of Seven Shillings and Six-Pence upon every Sale, for his Fees of Sale, and shall Levy the same in addition to the Sum mentioned in his Writ; and that he may retain out of all Monies, to be paid over by him under this Act, the Sum of Three Pounds for every Hundred Pounds.

XXVII. And be it further enacted by the authority aforesaid, That the Treasurer in each and every District of this Province, shall and he is hereby required to give to any Person Paying Assessments upon Lands, who shall require the same a Receipt specifying the Amount of Payment, and the particular Lot, portion of a Lot, or other Parcel of Land, in respect of which the same is Paid.

XXVIII. And be it further enacted by the authority aforesaid, That from and after the passing of this Act, the Twenty Fourth Section of the said Act of the Parliament of this Province, passed in the Fifty Ninth Year of His Late Majesty's Reign, shall be and the same is hereby Repealed, and that the Assessments and Rates by the said Act imposed, may be according to the form hereunto subjoined.

Names		Form of Assessment, for the Township of	
		for the Year	
A	Uncultivated	No. of Acres of Land	
	Cultivated		
B	No. of Lot or other Designation	No. of Males resident in the family.	
	No of Concession or other Description.		
C	Over Sixteen years of age.	No. of Females resident in the family.	
	Under Sixteen years of age.		
D	Over Sixteen years of age.		
	Under Sixteen years of age.		
Total number of Persons resident in each family.			
Town Lots in Kingston, York, Niagara and Queenston, at Fifty Pounds each.			
Town Lots in Cornwall, Sandwich, Johnstown & Bellville, at twenty-five pounds each.			
Town Lots in Brockville, at Thirty Pounds each.			
Squared or Hewed Timber on two sides, one story.		Houses.	
Additional Fire places.			
Framed under two stories.			
Additional Fire places.			
Squared timber, two stories.			
Additional Fire places.			
Framed, Brick or Stone, of one story, with not more than two Fire places			
Additional Fire places.			
Wrought by water with one pair of stones.		Mills	
Additional pair of stones			
Saw Mills			
Merchant Shops.			
Store Houses.			
Stone Horses for covering Mares for hire or gain.			
Horses of three years old and upwards.			
Oxen four years old and upwards.			
Milch Cows.			
Horned Cattle from two to four years old.			
Close Carriages with four wheels, kept for pleasure.			
Phaetons, or other open Carriages, kept for pleasure, only with four wheels.			
Curricles, Gigs, or other Carriages, with two wheels, kept for pleasure.			
Wagons kept for pleasure.			
Rate per Pound.			
Total, £		AMOUNT of ASSESSMENT.	
		d.	

A.

District } To the Sheriff of the District of
of }

Whereas, by the Account rendered by the Treasurer of the said District of _____ to the Justices of the Peace, for the said District, in General Quarter Sessions Assembled, according to the Act of Parliament of this Province, passed in the Fourth year of the Reign of His Majesty King George the Fourth, entitled, [here insert the title to this Act] it appears that the Assessments or some part thereof which are imposed upon Lands by the several Statutes of this Province, have been suffered to remain in arrear beyond the space of Eight Years, upon the Lots or Parcels of Land hereinafter mentioned, and that the said Lots or Parcels of Land stand respectively charged with the Sums herein set forth, that is to say, [here state the Lots or Parcels of Land with the Sum charged against the same, in the Treasurer's Accounts so remaining in Arrear, up to the expiration of the last Year before such Account was rendered.] These are therefore, in His Majesty's name, to command you to Levy the several Sums of Money herein mentioned, by Sale of such portion of the Lands on which the said Assessments are respectively charged, as may be sufficient for that purpose, together with the Fees allowed by the said Act, passed in the Fourth Year of the Reign of King George the Fourth, to be Levied on this Writ, duly observing the directions of the said last mentioned Act, in respect of such Sale, Provided there be no Distress upon the said Lands respectively, from which the said several Sums, or either of them, may be made. And if there be such Distress then that you Levy the same by such Distress, together with such Fees as aforesaid, rendering the overplus, if any there be, to the owner thereof. And whatever Monies you shall Levy by virtue of this Writ, have before the Court of General Quarter Sessions of the Peace, in and for the said District, which shall begin and be holden on the ___ Day of ___ next, together with this Writ.

B.

These are to Witness that in consideration of the sum of _____ Paid to me by A. B. of _____ being the Purchaser at Public Auction of the Parcel or Tract of Land hereinafter mentioned, Sold to Pay Assessments under a Writ to me directed, according to the Law in that behalf, I, C. D. Sheriff of the District of _____ do, by these Presents, Grant, Bargain, and Sell, unto the said A. B. his Heirs, and Assigns, [describe the Parcel of Land Sold,] to have and to hold the Premises hereby Bargained and Sold, and all benefit and advantage thereto belonging, until, and to the use of, the said A. B. his Heirs and Assigns forever – In Witness whereof, I have hereto set my Hand and Seal of Office, this ___ Day of ___ in the Year of Our Lord _____

Commons House of Assembly, }
1st January 1824 }

LEVIUS P. SHERWOOD, Speaker.

Legislative Council, }
14th January 1824 }

Wm. DRUMMER POWELL, Speaker.

