

*Laws of His Majesty's Province of Upper Canada*, passed in the year 1837. Toronto: Robert Stanton, 1837.

7 William IV – Chapter 19

**An Act to amend the Laws now in force regulating the Sale of Lands for arrear of Taxes, and for other purposes therein mentioned. Passed 4th March, 1837.**

Whereas it is expedient to afford to the Proprietors of Land sold to pay Assessments in arrear, as much protection as may be consistent with the carrying fully into effect the Laws in that behalf: And whereas experience has shewn that the provisions hereinafter contained are necessary for that purpose: Be it therefore 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 from and after the passing of this Act, notwithstanding anything contained in any former Law to the contrary, all Sales of Land for the payment of Assessments, in whatever Township of any District the same may be situated, shall take place in the Town in which the Court of General Quarter Sessions of the Peace shall be holden for such District, on the second day of the sitting of the said Court, and at or near the Court House of the said District, and that every Sale shall be advertised accordingly.

II. And be it further enacted by the authority aforesaid, That at every such Sale, the Land shall be put at an upset price of Two Shillings and Six Pence per Acre; and only so much of the Land shall be exposed to sale, as will at such a price, produce the amount to be levied, leaving the quantity of Land to be reduced by bidding in the manner now provided by Law, according as bidders may appear, who will, for a less quantity of Land, pay the amount required; and in case no bidder shall be found who will accept the quantity of Land exposed to sale, at its valuation, then the Sheriff of the District shall, without any new Writ, expose so much of the Land for sale, under the provisions of the Law now in force, as if this Act had not been passed, as may be necessary for making the amount he is directed to levy, together with lawful interest thereon, from the time the same became due, at the next Court of General Quarter Sessions, which shall occur after the expiration of the six months notice required by Law.

III. And be it further enacted by the authority aforesaid, That no Treasurer, Sheriff, or Clerk of the Peace, nor any Deputy of any such Officer, shall directly or indirectly purchase any of the Lands hereafter to be sold within the District in which he is serving, for payment of Assessments in arrear, upon pain of forfeiture of office, upon conviction, by indictment, before a Court of Oyer and Terminer and General Gaol Delivery; and any purchase made contrary to this provision, shall be wholly and absolutely void.

IV. And to the end that ready means of reference may be afforded at some one public Office, where information respecting all the Lands sold for payment of Assessments throughout the Province may be acquired, within the period for redemption: Be it further enacted by the authority aforesaid, That the several Sheriffs in this Province shall, within one month after each Sale of Land by him made for the payment of Assessments, make out a General Return of the Lots or Parcels of Land by him sold; the time of sale; the amount for which the same was sold; and the name of the purchaser thereof, and transmit the same to the Secretary and Registrar of this Province, who shall permit the same to be inspected by any person applying for that purpose.

V. And be it further enacted by the authority aforesaid, That in all future Sales of Land for arrear of Taxes, it shall be lawful for the Sheriff, or other Officer whose duty it is to offer the same, at his option to put up and adjudge to the purchaser of any part of a Lot liable to be sold for such arrears, such part of the said Lot as he may, in his discretion, think best for the interest of the proprietor, anything in any Act of the Parliament of this Province to the contrary notwithstanding.