

Laws of Her Majesty's Province of Upper Canada, passed in the year 1840. York: Robert Stanton, 1840.

3 Victoria – Chapter 46

An Act to confirm and regulate certain Sales of Land for Taxes, in the District of Ottawa. Passed 10th February, 1840.

Whereas doubts have arisen as to the true construction and meaning of certain parts of an Act passed in the seventh year of the reign of His late Majesty King William the Fourth, entitled, "*An Act to amend the laws now in force regulating the Sale of Land for arrears of Taxes, and for other purposes therein-mentioned,*" and also of a certain Act passed in the first year of Her Majesty's reign, entitled, "*An Act to postpone the Sale of Lands in arrear for Taxes*": And whereas, under colour of the said recited Acts, certain lands situate in the District of Ottawa, and which before the passing of the said first-recited Act were in arrear for Taxes eight years and upwards, have been sold by the Sheriff of the said District, at Public Auction, to satisfy such arrears, although the period for which such sale was advertised commenced before the passing of the said last recited Act: Be it therefore enacted by the Queen'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 sales of lands in the said District of Ottawa, which were effected by the Sheriff of the said District, for the arrear of taxes in the month of June now last past, shall be and the same are hereby confirmed and made valid, to the same extent as if the said first-recited Act had never been passed: Provided nevertheless, that it shall be the duty of the Sheriff of the said District, and he is hereby required immediately after the passing of this Act, to publish a list of all the lands sold by him as aforesaid in the Upper Canada Gazette, and in at least one Newspaper in the Eastern and Bathurst Districts respectively, and also in not less than four public places in the District of Ottawa; and it shall and may be lawful for the said Sheriff, within two years after the date of such advertisements, to convey to the respective purchasers the lands so sold as aforesaid, according to the manner and form prescribed by the laws now in force in this Province for the conveyance of lands sold by the Sheriffs of the several Districts therein for the arrears of taxes: Provided always, that nothing in this Act contained shall be construed to give effect to or make legal and valid any sale of lands for taxes, where such lands were not liable to the rates and assessments imposed by the laws of this Province, or to be returned by the Treasurer as in arrears for such rates and assessments.

II. And whereas in the month of January, one thousand eight hundred and thirty-four, by an accidental fire, the greater part of the books, papers and accounts of the Treasurer's Office of the said District of Ottawa, were burned and destroyed, by reason whereof there is cause to apprehend that the lists which have since been made out, from time to time, of lands in arrear for taxes, have in some instances comprised lands upon which the taxes have really been paid, but of

which payment no trace remained on record in the Treasury Office: And whereas it is expedient that the fact of any such payment should be duly placed on record in the said Office: Be it therefore further enacted by the authority aforesaid, That it shall be the duty of the Sheriff of the said District, immediately after the passing of this Act, to publish in the Upper Canada Gazette, and in at least one Newspaper in the Eastern and Bathurst Districts respectively, and also in not less than four public places in the District of Ottawa, a list of all the lands which have been sold for arrears of taxes by him or by his predecessor in office, since the first day of January one thousand eight hundred and thirty-four.

III. And be it further enacted by the authority aforesaid, That the said list shall also comprise a notice signed by the said Sheriff, requiring all persons who may have paid the assessed taxes upon any of the lands so advertised, at any period prior to the first day of May, one thousand eight hundred and thirty-five, to produce to the Treasurer of the said District, within three years from the day of the publication of the said list and notice, any receipt signed by any Treasurer of the said District, or an affidavit in the manner prescribed by the existing laws of this Province, in cases where the assessed taxes have been actually paid, but not duly credited, in proof of such payment.

IV. And be it further enacted by the authority aforesaid, That in all cases where the owners or claimants of land that may have been erroneously sold as aforesaid, shall neglect or omit within the period last specified, to produce to the Treasurer of the said District due proof of the payment of the taxes in the manner hereinbefore directed, the sales which the Sheriff of the said District may have effected of such lands for the arrears of taxes, shall be and the same are hereby confirmed and made valid.

V. And be it further enacted by the authority aforesaid. That the Sheriff and Treasurer of the said District respectively, shall be and they are hereby fully exonerated and discharged from all actions for damages which might be brought or maintained against them, or either of them, for the sale of any lands which, by reason of the destruction of the records of the Treasury Office, as above recited, may have been or shall happen to be erroneously disposed of as for arrears of taxes, between the first day of May one thousand eight hundred and thirty-five, and the first day of May one thousand eight hundred and forty-four.

VI. And be it further enacted by the authority aforesaid, That the period required by the said first-recited Act, to intervene between the public auction of lands in arrear for taxes, at the rate of two shillings and six-pence per acre, and the final sale of such lands remaining unsold on the terms last-mentioned, shall be the interval between the day when such lands shall be offered for sale upon the said terms, and the second day of the Court of General Quarter Sessions of the Peace then next following: Provided nevertheless, that in all cases where a longer period has been construed and acted upon by any Sheriff in this Province, such construction and all acts thereunder performed by such Sheriff, shall be and the same are hereby confirmed and made valid, any law to the contrary thereof in any wise notwithstanding.