



ANNO DECIMO ET UNDECIMO
VICTORIÆ REGINÆ.

CAP. XVII.

An Act to exempt the property of the Crown from Local Rates and Taxes in Lower Canada.

[28th July, 1847.]

WHEREAS by the Laws of that portion of the Province formerly the Province of Upper Canada, all property held by or in trust for the Crown is exempt from Local Taxes and Assessment, and it is expedient that such property should be so exempt in that portion of the Province formerly Lower Canada: Be it therefore enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and of the Legislative Assembly of the Province of Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of the United Kingdom of Great Britain and Ireland, and intituled, *An Act to re-unite the Provinces of Upper and Lower Canada, and for the Government of Canada*, and it is hereby enacted by the authority of the same, That from and after the passing of this Act, so much of the sixty-second section, or of any other part of the Act of the Legislature of Lower Canada, passed in the thirty-sixth year of the Reign of King George the Third, and intituled, '*An Act for making, repairing, and altering the Highways and Bridges within this Province, and for other purposes*,' or of any other Act or Law in force in that portion of this Province formerly the Province of Lower Canada, as authorizes the imposing of any Local Rate or Tax on any property belonging to Her Majesty, or held in trust by any Officer or party for the use of Her Majesty, or the demand of any sum of money as commutation for any Statute or other labour on any highway in respect of such property, or the performance of such Statute labour, or the payment of any such Rate or Tax imposed on any such property out of the public moneys of this Province,—shall be and is hereby repealed; and hereafter all such property as aforesaid, in whatever part of this Province the same shall be situate, shall be exempt from all Local Rates or Taxes, Statute or other labour on any highway, or commutation for the same, any Act or Law to the contrary notwithstanding; Provided always, that any arrears of such Rates or Taxes accrued and payable in Lower Canada before the passing of this Act, may be paid as if this Act had not been passed.

Preamble.

So much of the Act of L. C. 36 Geo. 3, c. 6, s. 62, or of any other Act or law, as authorizes the imposition of local taxes on Crown property repealed.

Such property to be hereafter exempt from all local rates or taxes.

Provido as to rates in L. C. heretofore accrued.

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