

Meetings.

be issued ; and for this purpose the said Inspectors shall, after such previous visits and examinations as they may think proper, meet at such time in each year before the first day of March, and at such place as they shall think meet, or at such time and place before the said day as the Council of the Municipality shall have appointed by By-law, for the purpose of determining what persons have under the By-laws in that behalf qualified themselves to obtain such Licenses, and to give certificates to such persons, which shall state the sum payable by such persons respectively, for such Licenses, under the By-laws of the Municipality ; and upon the production of such certificate and payment of the said sum and of the duty imposed by the said Act of the Parliament of Great Britain, to the proper Revenue Inspector, he shall issue Licenses to such persons respectively for the purposes aforesaid, which Licenses shall be in force from the date thereof until the last day of February in the then next year, and no such License shall be issued in favor of any person unless he shall produce such certificate as aforesaid : Provided always, that if the number of persons who shall have complied with the requirements of the By-laws made in that behalf, shall be greater than the number of persons to whom Licenses may be issued under such By-laws, the Inspectors shall determine, (subject to any By-laws passed for their guidance in this behalf) to which of such persons Licenses may be granted with most advantage to the public.

Certificates.

Licenses.

Proviso: if the number of licenses be limited.

Further duties of inspectors.

How to be performed.

Inconsistent enactments repealed.

Majority of inspectors may act.

Municipal officers may be appointed to issue licenses.

VII. And be it enacted, That the said Inspectors shall perform similar duties with regard to Inns, Ale and Beer houses, Victualling houses, Ordinaries, and eating-houses, and other establishments of like nature, which by the By-laws of the Municipality shall require licenses : And such duties shall be performed in such manner as shall be directed by such By-laws, and such licenses shall be issued at such times, for such periods and by such officer as shall be directed by such By-laws : And any provision of law vesting in any other functionary any power hereby vested in the Inspectors aforesaid, or otherwise inconsistent with this Act, is hereby repealed.

VIII. And be it enacted, That any majority of the said Inspectors may exercise all the powers of the Inspectors, and the said Inspectors shall have full power to adjourn any meeting from day to day or to any future day : and if on any question the Inspectors shall be equally divided, the Mayor or Town-reeve, or in his absence the functionary performing his duties, shall vote thereon and decide the same, unless and until other provision be made for this purpose (as it may be) by the By-laws of the Municipal Corporation of the place.

IX. Provided always, and be it enacted, That nothing herein contained shall be construed to prevent the Governor in Council from appointing any Municipal Officer or other person to issue licenses for keeping houses of public entertainment and retailing spirituous liquors therein, in any Municipality, if he shall think proper to appoint such officer or person to perform that duty instead of the Revenue Inspector.

### C A P . L X V I .

An Act to repeal the Acts and provisions of Law relative to Assessments and matters connected therewith in Upper Canada.

[ 10th August, 1850. ]

Preamble.

**W**HEREAS it is expedient to repeal the several Acts and provisions of Law relating to assessments and local taxation, and to statute labour, in Upper Canada, to the end that more equal and just provisions may be made with regard to the matters aforesaid : 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 the Act of the Parliament of Upper Canada, passed in the second Session held in the fifty-ninth year of the Reign of King George the Third, and intituled,

Certain Acts repealed.  
Acts of U. C., 59, G.

An

*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 rateable property throughout this Province,—and the Act of the said Parliament, passed in the Session last aforesaid, and intituled, An Act to repeal part of and amend the Laws now in force for laying out, amending and keeping in repair the Public Highways and Roads in this Province,—and the Act of the said Parliament, passed in the second Session held in the fourth year of the Reign of King George the Fourth, and intituled, An Act to amend and make perpetual an Act passed in the fifty-ninth year of His late Majesty's Reign, intituled, 'An Act to repeal part of and amend the Laws now in force for laying out, amending and keeping in repair the Public Highways and Roads in this Province,' and also to amend an Act passed in the fiftieth year of His late Majesty's Reign, intituled, 'An Act to provide for the laying out, amending and keeping in repair the Public Highways and Roads in this Province, and to repeal the Laws now in force for that purpose,—and the Act of the said Parliament, passed in the Session last aforesaid, and intituled, An Act to repeal part of and amend an Act passed in the fiftieth year of His late Majesty's Reign, intituled, 'An Act to provide for the laying out, amending and keeping in repair the Public Highways and Roads in this Province, and to repeal the Laws now in force for that purpose,' and also to repeal part of and amend the provisions of an Act passed in the fifty-ninth year of His late Majesty's Reign, intituled, 'An Act to repeal part of and amend the Laws now in force for laying out, amending and keeping in repair the Public Highways and Roads in this Province,'—and the Act of the said Parliament, passed in the sixth year of the Reign last aforesaid, and intituled, 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 the Third, intituled, '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 rateable 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 charged,—and the Act of the said Parliament, passed in the ninth year of the Reign last aforesaid, and intituled, An Act to amend the Assessment Laws of this Province,—and the Act of the said Parliament, passed in the seventh year of the Reign of His late Majesty King William the Fourth, and intituled, An Act to amend the Laws now in force regulating the sale of lands for arrear of taxes, and for other purposes therein mentioned,—and the Act of the said Parliament, passed in the third year of Her Majesty's Reign, and intituled, An Act to compel certain persons not assessed to perform Statute Labour,—and the Act of the Parliament of this Province, passed in the eighth year of Her Majesty's Reign, and intituled, An Act to provide more effectually for the collection of certain arrears of taxes on lands in the District of Wellington and other Districts, and better to define the limits of the said District of Wellington,—and the Act of the said Parliament, passed in the Session held in the tenth and eleventh years of Her Majesty's Reign, and intituled, An Act to provide for an assessment of real and personal property in the Town of Brockville, according to the annual value or rental thereof, and for other purposes,—and so much of the several Acts mentioned in the Schedules annexed to the Act of the said Parliament, passed in the twelfth year of Her Majesty's Reign, and intituled, An Act to repeal the Acts in force in Upper Canada, relative to the establishment of Local and Municipal Authorities, and other matters of a like nature, as established, provide for or regulate the assessment or mode of assessment, or the property to be assessed, or any matter relating to the same, in any of the Cities or liberties thereof, Towns or Villages to which such Acts respectively refer,—and all Acts or parts of Acts, and all by-laws, rules and regulations of the Municipal Corporations of the Townships, Villages, Towns or Cities, or of the District or County Municipal Councils, or other local authorities in Upper Canada, imposing rates or assessments, or providing for the collection thereof,—and all Acts and parts of*

3, (sess. 2,) c. 7, assessments.

59 G. 3, (sess. 2,) c. 8, highways.

4 G. 4, (sess. 2,) c. 9, highways.

4 G. 4, (sess. 2,) c. 10, highways.

6 G. 4, c. 7, assessments.

9 G. 4, c. 3, assessments.

7 W. 4, c. 19, assessments.

3 V. c. 10. Statute labour. Acts of Canada, 8 V. c. 22. Wellington district.

10 & 11 Vic. c. 44. Brockville.

Parts of 12 Vic. c. 80

Other enactments.

Exception.

Acts inconsistent with this Act,—shall be and the same are hereby repealed, except in so far as the same or any of them repeal any former or other Acts, or parts of Acts, by-laws, rules or regulations, and except in so far as the same may affect any rates or taxes for the present year, or any rates or taxes which have accrued and are actually due, or any remedy for the enforcement or recovery of such rates or taxes not otherwise provided for by this Act.

Commencement of Act.

II. And be it enacted, That this Act shall commence and have force and effect upon, from and after the first day of January, one thousand eight hundred and fifty-one, and not before.

## CAP. LXVII.

An Act to establish a more equal and just system of Assessment in the several Townships, Villages, Towns and Cities in Upper Canada.

[ 10th August, 1850. ]

Preamble.

WHEREAS by an Act passed during the present Session, the several Acts and parts of Acts regulating Assessments and the liability to statute labour, in Upper Canada, and all By-laws, Rules and Regulations of the several Municipal authorities in Upper Canada imposing Rates and Assessments, or providing for the collection thereof have been repealed, and it is expedient to provide a more equal and just system of Assessment for Municipal and local objects and purposes, in the several Townships, Villages, Towns and Cities in Upper 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 for all purposes for which local and direct taxes are or shall be levied by authority of law, unless the same shall be otherwise specially provided for by law, all land and all such personal property as is hereinafter defined in Upper Canada, whether owned by individuals or copartners, or corporations, shall be liable to taxation, subject to the exemptions hereinafter specified; and the occupant of any land belonging to Her Majesty shall be liable to taxation for the land so occupied, but such land shall not be chargeable for the same.

What property is liable to taxation.

As to lands of the crown.

Certain expressions interpreted.

II. And be it enacted, That the term "Land," as used in this Act, shall be held to include the land itself, all buildings and other things erected upon or affixed to the same, all trees and underwood growing thereupon, and all mines, minerals, quarries and fossils in and under the same, except mines belonging to Her Majesty, Her Heirs or Successors; and the terms "Real Estate," and "Real Property," whenever they occur in this Act, shall be construed as having the same meaning as the term "Land," thus defined.

Certain expressions interpreted.

III. And be it enacted, That the terms "Personal Estate" and "Personal Property," whenever they occur in this Act, shall be construed to include all such goods, chattels, and other property, as are enumerated in the Schedule A, hereunto annexed, and no other; and the term "Property" shall include both real property and personal property as above defined.

As to persons deriving income from certain sources.

IV. Provided always, and be it enacted, That no person deriving income from any trade, calling, office, or profession, exceeding the amount of Fifty Pounds per annum shall be assessed for a less sum as the amount of his nett taxable personal property, than the amount derived from such income during the year then last past, but such last year's income shall be held to be his nett taxable personal property, unless he has other taxable personal property to an equal or greater amount.

What property shall be exempt from taxation.

V. And be it enacted, That the following property shall be exempt from taxation: *First*.—All estate and property belonging to or vested in Her Majesty, Her Heirs and Successors, or held by Her Majesty in trust for or for the use of any tribe or body of Indians,