

## SCHEDULE B.

- COLUMN 1.—Name of Taxable Party.  
 “ 2.—Number of Concession, Street, Square or other designation of the local division in which the real property lies.  
 “ 3.—Number of the Lot, House, &c., in such division.  
 “ 4.—Number of Acres, Superficial Feet, or other measure, shewing the extent of the property.  
 “ 5.—Value (or yearly value) of each separate lot or parcel of real property.  
 “ 6.—Total value (or total yearly value) of all the real property of such party.  
 “ 7.—Number of Horses, three years old, or upwards.  
 “ 8.—Value of the same.  
 “ 9.—Number of Neat Cattle, three years old, or upwards.  
 “ 10.—Value of the same.  
 “ 11.—Number of pleasure Carriages of all descriptions, or of Carriages kept for hire.  
 “ 12.—Value of the same.  
 “ 13.—Value of the average Stock of Merchants, Traders, Dealers, Manufacturers, Tradesmen or Mechanics.  
 “ 14.—Value of Stock or Shares in Steamers, Schooners, and other water craft, employed for the conveyance of freight or passengers.  
 “ 15.—Amount of taxable income.  
 “ 16.—Total value of taxable personal property.  
 “ 17.—Total yearly value of the same.

NOTE.—The yearly value of the real property will be set down in Cities, and incorporated Towns and Villages, and the actual value in other places; in which, also, the column No. 16 may be omitted. In columns 2 and 3, any other description by which the property can be ascertained, may be set down if the Concession, Street, Square, or number be unknown.

## CAP. LXVIII.

An Act to provide Funds for defraying the cost of the erection of the Lunatic Asylum and other Public Buildings in Upper Canada.

[ 10th August, 1850. ]

Preamble.

**W**HEREAS it is expedient to make better provision for paying off the principal and interest of the Debentures issued for the purpose of raising funds for defraying the expense of erecting the Lunatic Asylum in Upper Canada, under the provisions of the Act hereinafter mentioned, and for raising a fund for defraying the cost of erecting other public buildings in that portion of this Province of general importance to the inhabitants thereof: 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 so much of the Act of the Parliament of Upper Canada, passed in the second year of Her Majesty's Reign, and intituled, *An Act to authorize the erection of an Asylum within this Province, for the reception of Insane and Lunatic Persons*, as authorizes the imposing of an assessment of one-eighth of a penny in the pound for the purposes of the said Act, shall be and is hereby repealed; as are also all rates and assessments made under the authority of the said Act: except in so far as regards any arrears of such rates and assessments remaining due and unpaid when the said repeal shall take effect.

Rate imposed by Act of U. C.  
2 Vic. c. 11, repealed.

Exception.

II. And be it enacted, That instead of the rate mentioned in the said Act, there shall be and there is hereby imposed upon all taxable property, real or personal, in Upper Canada, a yearly rate or tax of six pence in the hundred pounds (and so in proportion on any less sum) on the assessed actual value of such property, or of one penny in the pound on the assessed yearly value thereof, according as the same is assessed by its actual or yearly value, and such rate or tax shall be entered upon the Collector's Rolls, in a separate column, by the Clerk or Officer making out the same, and shall be received, collected and levied by the same Officers, at the same times and in the same manner as other local taxes, rates or assessments on the same property; and all moneys arising therefrom and received by any Collector shall be paid over by him to the County Treasurer or City Chamberlain, at the same times and under the same provisions, and with the same remedy in case of non-payment as other moneys payable to him by such Collector, and all such moneys received by any Treasurer or Chamberlain, shall by him be paid over (retaining five per cent., of which one half shall be allowed by him to the Collectors respectively, on sums collected by them) to the Receiver General of the Province, for the purposes of this Act, at such times and in such manner as the Governor shall from time to time direct and require; and such moneys shall, in the hands of such Treasurer or Chamberlain, be held to be moneys received by him for duties due to Her Majesty, and such Treasurer or Chamberlain shall, in default of paying over the same, be liable accordingly.

A new rate imposed.

How to be collected, paid over, &c

Per centage allowed.

To be deemed moneys of the crown.

III. And be it enacted, That the sums paid over to the Receiver General under the next preceding section of this Act shall be applied—

To what purposes such rate shall be applied.

*First*—To the payment of the interest on all Debentures issued on account of the said Lunatic Asylum and now outstanding, and also of the interest on any Debentures which may be issued under the authority of Parliament for the purpose of raising money to complete the said Asylum, or to defray the expense of procuring a site for or of erecting any other Public Building in Upper Canada, for any Institution of general importance to the inhabitants of that portion of the Province.

Interest on debentures.

*Secondly*—To the formation of a Sinking Fund of not less than one thousand five hundred pounds per annum, towards paying off the principal of such Debentures as aforesaid.

Sinking fund.

*Thirdly*—Towards the support of the said Lunatic Asylum and of any other such Institution as aforesaid, in such manner as shall be directed by Parliament.

Other purposes.

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

When the foregoing provisions shall take effect.

V. And be it enacted, That out of any moneys arising from any rate or assessment imposed under the Act first above cited, there may be paid and applied such sums as may be required to defray the expenses of the said Lunatic Asylum for the present year one thousand eight hundred and fifty, in addition to the Parliamentary grant for that purpose.

Appropriation out of moneys arising under 2 Vic. c. 11.

C A P . L X I X .

An Act to enable Collectors of Local Taxes in Upper Canada, for the several years between one thousand eight hundred and thirty-six and one thousand eight hundred and forty-nine, (both inclusive,) to recover Taxes accrued in such years respectively, and remaining due.

[ 10th August, 1850. ]

**W**HEREAS there are considerable amounts of Local Taxes, Rates and Assessments accrued in Upper Canada, between the years one thousand eight hundred and thirty-six and one thousand eight hundred and forty-nine, both inclusive, still remaining due and unpaid; And whereas difficulties have arisen and doubts exist as to whether the several Collectors appointed for such years respectively, can now legally enforce payment of such arrears, and it is but fair and just that the parties assessed

Preamble.