

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.]

WHEREAS 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.

and in arrear should be required to pay the Taxes due by them : Be it therefore declared and 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 it shall and may be lawful for any Collector or Collectors in office during the present or any future year in the Town, Township or place in and for which he or they may be such Collector or Collectors respectively, to demand, collect, levy, sue for, recover and receive, in the same way and by such means as any Collector or Collectors may then lawfully use for collecting, levying and recovering Local Taxes in Upper Canada, all such arrears of Taxes, Rates and Assessments as became due between the years one thousand eight hundred and thirty-six and one thousand eight hundred and forty-nine, (both years inclusive) and which now remain due and unpaid.

Collectors in office may collect arrears of former years.

Notice to the party in default, and mode of proceeding for enforcing payment, &c.

II. And be it enacted, That no person shall be sued for recovery of any such arrears until the same shall have been first demanded by the Collector or person specially appointed as aforesaid in the usual way, and four days (exclusive of the day of demand,) shall have elapsed without payment being made; and the Collector shall be the plaintiff in the suit or proceeding, which proceeding shall be by and before a Judge of the Division Court, or two Justices of the Peace, by summons and distress warrant in the usual way, or before the Judge of the County Court, who shall have power respectively to examine the parties themselves, if they or he deem it necessary, and their witnesses on oath, and to receive in evidence all such matters as they or he see fit to receive, in order to enable them to arrive at a just and equitable decision in the matter; and they or he shall have power to award to either party such reasonable costs as they or he may think proper, and also to allow the defendant to set off any money, produce, work or other matter heretofore paid, or delivered to, or performed by him for the Collector suing, or to or for the Collector who acted at the time when he became in arrear, if it shall appear to the said Justices or Judge, at the hearing of the case, that any such payment, delivery or performance was intended to be in satisfaction, either wholly or in part, of the arrears claimed, and the said Justices or Judge, as the case may be, shall decide according to the legal or equitable merits of each case; any law or usage to the contrary thereof in any wise notwithstanding.

Taxes so collected to be paid over to the proper treasurer.

III. Provided always, and be it enacted, That such Collectors as aforesaid, shall pay over the sums by them collected as aforesaid, to the Treasurer or other officer entitled to demand and receive the same, first deducting their lawful charges and allowances; and in default thereof, shall be subject to such penalties or legal proceedings as are provided by the laws of Upper Canada, with regard to Collectors failing to account for or pay over taxes due in the localities for which they are appointed.

CAP. LXX.

An Act to repeal the Enactment appropriating the proceeds of that portion of the Marriage License Fund arising in Upper Canada, to the support of certain specified Institutions only, and to leave the same at the disposal of Parliament for Upper Canadian purposes generally

[10th August, 1850.]

Preamble.

WHEREAS it is expedient to amend the Act hereinafter mentioned, so far as regards the appropriation of that portion of the Marriage License Fund arising 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*