

SCHEDULE A.—Continued.

Number.	Words, Phrases and Sentences of 12 Vict., chap 81, (The Upper Canada Municipal Corporations Act of 1849), as they originally stood in that Act, or as they stand amended by the 13th & 14th Vict., chap. 61. (The Upper Canada Municipal Corporations Law Amendment Act of 1850) and of this latter Act, which are repealed by this Act.	Sections, Sub-sections and Provisoes of the 12th Vict., c. 81, and of the 13th and 14th Vict., cap 61, and the parts thereof respectively in which the repealed Words, Phrases and Sentences are contained.	WORDS, PHRASES AND SENTENCES SUBSTITUTED FOR THOSE BY THIS ACT REPEALED.
31	"Or other places dangerous to travellers"	12 Vic., chap. 81, sec. 31. Sub-sec. 15.	"Or other places dangerous to travellers for regulating or preventing the Fishing with nets or seines, or the erection of wires for eels or other fish in any stream, river, or water course within such Township, or such part of any stream, river, or water course, as may be within such Township."

C A P. C X.

An Act to explain and amend the Assessment Law of Upper Canada.

[30th August, 1851.]

Preamble.

13 & 14 V. c. 27.

Intent of the said Act declared as to—

Machinery.

Average Stock of Goods.

In what place any party shall be assessed for Stock of Goods;

Or for income.

Vacant Lots in Towns, &c.

WHEREAS it is expedient to explain and amend, in the manner hereinafter mentioned, the Act passed in the Session held in the thirteenth and fourteenth years of Her Majesty's Reign, and intituled, *An Act to establish a more equal and just system of Assessment in the several Townships, Villages, Towns and Cities in Upper Canada*, hereinafter called *The Upper Canada Assessment Act of 1850*: 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 was and is the intention of the said *Upper Canada Assessment Act of 1850*—

That all machinery so fixed in any building or real property as to form in law part of the realty, shall be valued and assessed as part of such building or property :

That in the average stock of goods on hand of every merchant, trader or dealer, manufacturer, tradesman or mechanic, all materials intended to be used by him in the manufacture of any goods, in whatever state such materials may be, as well as the manufactured goods themselves, whether in a complete or incomplete state, shall be included :

That every person, partnership, company, or body corporate, should be assessed for his, her, or their average stock of goods as aforesaid, in the place where such stock of goods is kept, or, if it be kept partly in one place and partly in another, then in each such place for the average stock there, although such person, or any member of such partnership, company, or body corporate, should reside elsewhere ; but no person assessed for such stock, or any part thereof, for a greater amount than his income, shall be liable to be taxed upon his income, in the same or any other place :

That every person liable to be assessed upon his income, shall be so assessed in the Municipality wherein he resides, although the place at which he exercises the trade, calling, office, or profession from which such income is derived, may be within some other Municipality :

That every vacant Lot in a City, Incorporated Town or Village, shall be assessed at its actual value, and six per cent. thereon shall be deemed its yearly value ; and no Lot having

having any building upon it shall be assessed at a less sum than if it were a vacant lot.

That the word "Office," in the fourth section of the said Act, does and shall include all pensions payable out of the public moneys of this Province.

Pensions.

II. And be it declared and enacted, That the terms, "Income from any trade, calling, office, or profession," in the Upper Canada Assessment Act of 1850, do not and shall not extend to or include the income of a farmer derived from his farm, or to the full or half pay of any one in any of Her Majesty's Naval or Military Services, or to any pension, salary, or other gratuity or stipend derived by any person from Her Majesty's Imperial Treasury, or elsewhere out of this Province; nor shall the other personal property of any such persons in such Naval or Military Services, on full pay, or otherwise in actual then present service, be liable to be assessed, nor shall such persons be liable to perform statute labor, or to commute for the same under the said Act.

Income from Farms not assessable.

Exemption in favour of Officers on full or half pay.

III. And be it enacted, That so much of the first proviso to the twenty-second section of the said Act as refers to the Municipal Corporations of Cities, Towns and Villages, shall be, and the same is hereby repealed.

Proviso to Sect. 22, repealed in part.

IV. And be it declared and enacted, That the said Act does not and shall not apply to the Governor or Lieutenant-Governor of this Province in any way, nor is he nor shall he be assessable under it; nor shall any other person administering the government of the Province for the time being, be assessable for his official income as such Administrator.

Governor declared exempt.

V. And be it enacted, That the Municipal Council of each County and Union of Counties, at a meeting to be held by them for that purpose annually, on the first Monday in the month of May in each year, and to be continued by adjournment from time to time till such duty be completed, shall examine the Assessment Rolls of the different Townships, Villages and Wards of Towns divided into Wards, in the County or Union of Counties, for the purpose of ascertaining whether the valuations made by the Assessors in one such Township, Village, or Urban Ward, bears a just relation to the valuations so made in all such Townships, Villages, and Urban Wards in each County or Union of Counties. And it shall be lawful for such Municipal Council to increase or decrease the aggregate valuations of real and personal estates and property, in any such Township, Village, or Urban Ward, adding or deducting such sum upon the hundred as may, in their opinion, be necessary to produce a just relation between all the valuations of real and personal estates in such County or Union of Counties; but it shall not be lawful for them, in any case, to reduce the aggregate valuation thereof, for the whole County or Union of Counties, as made by such Assessors.

County Councils to examine the Assessment Rolls, and equalize the valuations in the several Townships, &c.

VI. And be it enacted, That the Municipal Council of each County or Union of Counties, in apportioning any County rate among the different Townships, Villages, and Towns within such County or Union of Counties, as provided by the thirty-first section of the said Upper Canada Assessment Act of 1850, in order that the same may be a rate assessed equally on the whole rateable property of such County or Union of Counties liable to assessment within the provisions of the Upper Canada Municipal Corporations Act of 1849, shall make the amount of property returned on the assessment rolls of such Townships, Villages and Towns, for the financial year next before that in which such rate shall be so apportioned, the basis upon which such apportionment shall be made; and that, in making such apportionment between Townships in which rates are assessable on the capital value of property, and Villages and Towns in which such rates are assessable on the annual value of such property, the said capital value shall on every such occasion be taken and deemed to be greater than the said annual value in the proportion of one hundred to six, as nearly as may be, and without regarding fractions.

What shall be the basis in apportioning a County rate among the General Townships, &c.

Proportion between capital value and annual value.

VII. And be it declared and enacted, That it is and shall be the duty of all Assessors to complete the duty imposed upon them by the sixteenth section of the said Act within the time therein mentioned: Provided always, nevertheless, that it is, shall, and

Time within which assessors must complete certain duties. Proviso.

and may be lawful for such Assessors, when unable to complete such duty within such time, to perform the same as soon as may be thereafter.

VIII. And whereas it is expedient to extend the time allowed by the forty-sixth and forty-seventh sections of the said Act, for the doing of certain things therein mentioned: Be it therefore enacted, That any thing required to be done by the said forty-sixth and forty-seventh sections of the said Act, before the first day of January, one thousand eight hundred and fifty-one, or the first day of January, one thousand eight hundred and fifty-two, respectively, and which shall not have been done before the said days respectively, may be lawfully done at any time within one year from the time prescribed for doing the same by the said sections, which with regard to any such thing, shall be construed and have effect as if the words "one thousand eight hundred and fifty-two" were substituted for the words "one thousand eight hundred and fifty one" wherever the latter occur in the said sections, and the words "one thousand eight hundred and fifty-three," for the words "one thousand eight hundred and fifty-two" wherever the latter occur in the said sections: Provided always, that the Municipal Council of the County shall cause the lists to be made up by the County Treasurers in pursuance of the requirements of the said sections, to be submitted to the several Township Councils in the County before the County Clerk shall certify any arrears therein mentioned to the Clerk of the proper locality, to the end that such Township Councils may cause such lists to be corrected by crediting the proper party with any sum which may have been paid on account of any such arrears, and omitted by the Treasurer in such lists.

IX. And be it enacted, That it was and is the true intent and meaning of the twenty-second, thirty-fourth and thirty-seventh clauses of the said Act that the Collector should and might and shall and may in person, and without warrant from any Justice of the Peace or other Officer, levy and collect the taxes and commutation for Statute labor in the said Act mentioned, by distress and sale of the goods and chattels of the party; or by Warrant under his Hand and Seal, may appoint and authorize a Bailiff to levy and collect the same.

X. And be it enacted, That in case no distress sufficient to satisfy the sum due by any party for or in lieu of statute labor, or commutation thereof, as provided in the said twenty-second section, should or shall be found, then, that it shall and may be lawful for the Head of any such Municipality, upon complaint that such party appears upon the Collector's Roll to be rated for such sum, that the same has been duly demanded, and that the party has neglected to pay the same and that no sufficient distress can be found, to issue a Warrant under his Hand and Seal, and to commit the party to the Common Gaol of the County for any time not exceeding six days, unless such sum and the costs of the Warrant hereby authorized to be issued, and the execution thereof shall be sooner paid.

XI. And be it enacted, That in citing or referring to the Act cited in the preamble to this Act, in any statute or in any pleading, instrument or otherwise, it shall be sufficient to use the expression, "The Upper Canada Assessment Act of one thousand eight hundred and fifty; and, in citing or referring as aforesaid to this Act, it shall be sufficient to use the expression, "The Upper Canada Assessment Law Amending Act of 1851."

C A P . C X I .

An Act to define and restore certain Rights to parties therein mentioned.

[30th August, 1851.]

Preamble. **W**HEREAS it is desirable to remove doubts which have arisen in regard to certain provisions of the nineteenth section of an Act passed by the Parliament of this Province, in the Session thereof held in the thirteenth and fourteenth years of Her Majesty's Reign, intituled, *An Act for the better establishment and maintenance of Common Schools in Upper Canada*; And whereas it is inexpedient to deprive

Time for doing certain things required by Sect. 46 and 47 extended, &c.

Meaning of the 22d, 31th & 35th sec.

Penalty if distress be insufficient, and the sum and costs not paid.

Short titles by which this Act and the amended Act shall be known.

13 & 14 Vic. c. 48 cited.