

*Provincial Statutes of Canada*, passed in the year 1845. Montreal: Stewart Derbishire & George Desbarats, 1845.

8 Victoria – Chapter 22

**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. (10th February, 1845.)**

I. Whereas the District of Wellington, in Upper Canada, was under the provisions of the Act of the Legislature of the late Province of Upper Canada, passed in the seventh year of the Reign of His late Majesty, and intituled, “An Act erecting certain parts of the Counties of Halton and Simcoe into a new District, by the name of the District of Wellington,” constituted in part out of tracts of land theretofore included within the Home District and the Gore District, respectively; And whereas, at the time of the issuing of the Proclamation constituting the said District of Wellington, Taxes may have been due on some of the lands thereafter and now included within the said District of Wellington, which Taxes may still, with the Taxes since accrued on such lands, remain due, and some part thereof may belong by law to the Home District, and to the Gore District, respectively, and doubts may have arisen or may arise as to the provisions under which the payment of such Taxes may be enforced: 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 all arrears of Taxes how due on any lands in the said District of Wellington, whether the same or any part thereof accrued before or after the passing of the Act herein first above cited, or before or after the issuing of the Proclamation erecting the said District, shall be payable to and recoverable by the District Treasurer of the said District of Wellington, and to and by him only; any thing in the said Act or in any other Act or Law to the contrary notwithstanding; and all such arrears of Taxes shall be subject to the same rate of increase for non-payment, and shall be recoverable and leviable by the sale of the lands on which they shall have accrued or otherwise, in the same manner, under the same provisions, and at the same time, as if the said District of Wellington had been constituted and erected as a separate and distinct District at least eight years before the passing of this Act, and the said lands had during that period formed part thereof, and been assessed therein: Provided always, that out of all sums received for such arrears of Taxes as aforesaid, the District Treasurer of the said District of Wellington shall pay to the District Treasurers of the Home District, and of the Gore District, respectively, such portions of the said sums as may, under the provisions of the Act first above cited, belong to the said Districts, respectively.

II. And whereas doubts have arisen as to the precise limits intended to be assigned by the Act first above cited to the said District of Wellington, on the north-west side: For the removal thereof Be it enacted, That the words “the triangular piece of land adjoining the said tract in the proposed district of Huron, part of the late purchase from the Indians from Gore, and part of Indian Lands,”

in the preamble to the said Act, shall be understood to apply to and include the tract of land now forming the Township of Arthur and no more, and the said Township shall be within and form part of the said District of Wellington.

III. And whereas there may be in divers others of the newer Districts in Upper Canada, lands on which there may be due Taxes of which some portion accrued while such lands formed parts of some older Districts, and it is expedient to avoid the doubts which may arise in any such case and to make provision for that purpose similar to that hereinbefore made with regard to the District of Wellington: Be it therefore declared and enacted, That in every such case the arrears of Taxes are and shall be payable, to and recoverable by the District Treasurer of the newer District and to and by him only, and all such arrears of Taxes shall be subject to the same rate of increase for non-payment, and shall be recoverable and leviable by the sale of the lands on which they shall have accrued or otherwise in the same manner, under the same provisions and at the same time, as if such newer District had been constituted and erected as a separate and distinct District, at least eight years before the passing of this Act, and the said lands had during the same period formed part thereof and been assessed therein: Provided always, that out of all sums received for such arrears of Taxes aforesaid, the District Treasurer of such newer District, shall pay over to the District Treasurer of the older District such sums as may under the provisions of the Act under which the newer District was constituted, belong to the older District from which the lands were detached.