

Provincial Statues of Canada, passed in the year 1845. Montreal: Stewart Derbshire & George Desbarats, 1845.

8 Victoria – Chapter 58

An Act to declare certain Lands in Upper Canada liable to Assessment, and oblige the Owners of such Lands to make returns thereof to the District Treasurer. (29th March, 1845.)

Whereas it is just and equitable, and according to the intention of the Legislature of Upper Canada, that all Lands held in Fee Simple, or promise of a Fee Simple by Land Board Certificate, Order of Council, or Certificate of any Governor of Upper Canada, or by Lease by any private party, should be liable to be assessed for local Rates and Taxes; And whereas all such Lands have heretofore been held liable for such local Rates and Taxes, excepting such Townships, Blocks or Parcels of Land as have been granted to private parties, without having been surveyed by or under the authority of the Surveyor General of Upper Canada; And whereas by an Act passed in the sixth year of the Reign of His late Majesty King George the Fourth, 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,'" only so much of such Townships, Blocks or Parcels of Land as shall have been actually surveyed, is made liable to such Rates and Taxes; And whereas the provisions of the said Act are in many respects insufficient and inoperative, and it is desirable to alter and amend the same, and also to compel the owners or occupiers of all Lands held as aforesaid, to survey and make returns of the same: 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, 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 Grantee or Owner of any Block or Township of Land, which shall not have been surveyed by or under the authority of the Surveyor General of Upper Canada, shall, on or before the first day of December next, cause the whole of such Lands included in the Grant thereof from the Crown, to be surveyed and divided into such Lots or Parcels and Concessions, as he or she shall think proper, and shall, on or before the said first day of December, cause to be returned to the Treasurer of the District in which such Lands lie, a Schedule of such Lands, designating the same by Numbers and Concessions, according to such survey, and specifying the number of Acres in such Lots or Parcels, together with a correct Map or Plan thereof, and that the correctness of the said return shall be verified by the affidavits (sworn before any Justice of the Peace) of the Owner, and of the Surveyor or Surveyors who have actually surveyed the same.

II. And be it enacted, That all Lots or Parcels of Land not surveyed before the passing of this Act, shall be and become liable to Assessment, and to be taxed from and after the said first day of December next, as if the same had been returned to such Treasurer by the Surveyor General.

III. And be it enacted, That on or before the said first day of December next the Owner or Occupier of any such Township, Block or Parcel of Land, shall cause to be returned to the said Treasurer a Schedule verified by the affidavit of such Owner or Occupier, sworn as aforesaid, of so much thereof as shall have been heretofore actually surveyed, designating the same by Numbers and Concessions, or otherwise, according to such actual survey, or according to any Map or Plan thereof, and specifying the time or times when such Lands, or any portions thereof, have been so surveyed.

IV. And be it enacted and declared, That all portions of the said Lands, which shall be so returned as having been heretofore actually surveyed, shall be held, and they are hereby declared severally to be liable to Assessment, from the time or times when they were so surveyed; and all and every the provisions of the several Acts of the Legislature of Upper Canada relative to the levying and collection of Rates and Assessments, and of any arrears of such Rates and Assessments, and to the penalties for non-payment of the same, shall apply in like manner to such Lands so returned.

V. And be it enacted, That if the Owner or Owners, Occupier or Occupiers, of any such Lands, shall refuse or neglect to make, or cause to be made, any return or returns required by this Act, on or before the said first day of December next, he, she or they shall forfeit and pay for such refusal or neglect, the sum of two hundred pounds, and for every year thereafter, until such return or returns shall be made, the Owner or Owners, Occupier or Occupiers of such Land, shall in like manner forfeit and pay, for such neglect or refusal, the sum of one hundred pounds, and the payment of any such Penalty or Penalties, shall not be held to free or discharge such Lands from the Assessments due, payable, or in arrears thereon.

VI. And be it enacted, That the several Penalties or Forfeitures mentioned in the last preceding Section of this Act, may be recovered upon information and complaint before any three of Her Majesty's Justices of the Peace of the District in which the Lands lie, and shall be levied by Warrant signed by any two of the Justices, who shall have heard such complaint, directed to the Sheriff of the said District, commanding him, the said Sheriff, to make of the Goods and Chattels of the person or persons convicted on such information and complaint in his District, the amount of such Penalties or Forfeitures, and the costs of such conviction, and to return the said Warrant, and the moneys thereon made to the Treasurer of the District, on a day to be therein named, and not less than one Calendar month from the date of such Warrant, and the said moneys shall be appropriated in like manner as the Assessment levied for the general use of such District.

VII. And be it enacted, That in case the Sheriff shall return on the said Warrant, that the said person or persons so convicted has or have no goods in his District, then, and in that case, it shall be lawful for any two Justices of the said District to issue a like Warrant to the Sheriff, against the Lands and Tenements of the said person or persons in the said District, returnable in one year from the date thereof, and the Sheriff shall thereupon advertise the said Lands for sale, and sell

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the same, in the same manner as he is now authorized and required by law to advertise and sell
Lands, under Writ of Fieri Facias.