

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

8 Victoria – Chapter 64

An Act to provide for the collection of Arrears of Taxes in the District of Johnstown, and for other purposes. (29th March, 1845.)

Whereas it appears from the petition of the Municipal Council of the District of Johnstown, that from the indefinite manner in which lands intended to be assessed are in many instances described on the Township Assessment Rolls of the Townships and part Townships now and lately constituting the said District, as well as from uncertainty of description in some cases of lands upon which the taxes have been paid or were intended to have been paid to the District Treasurer, and from other causes, doubts have arisen as to what lands in the said Townships and part Townships the taxes remain unpaid upon or unassessed upon the Township Assessment Rolls, and much difficulty is likely to arise on account thereof in collecting the taxes justly due on lands in the said Townships and part Townships: For remedy 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 the Treasurer of the District of Johnstown shall, and he is hereby required to prepare as full and certain a list or lists as he may consider practicable from the books and papers in his office or to which he may have access, and such other satisfactory information as he may obtain, of each and every lot, part lot, piece and parcel of land within the limits of the several Townships and part Townships now constituting the District of Johnstown, and within the limits of the Townships and part Townships which, prior to the nineteenth day of March, in the year of our Lord one thousand eight hundred and forty-two, formed a part of the said District of Johnstown, but on that day became attached to the Bathurst and Dalhousie Districts respectively, upon which it may appear to him from such books, papers, and information that the taxes have not been fully paid or have not been fully assessed on the Township Assessment Rolls, and of the amount due upon the same respectively, according to the assessment laws of that part of the Province of Canada called Upper Canada, up to the thirty-first day of December inclusive, in the year of our Lord, one thousand eight hundred and forty-four, in the said Township and part Townships now constituting and forming the said District of Johnstown, and up to the nineteenth day of March, in the year of our Lord, one thousand eight hundred and forty-two, in the said Townships and part Townships which were on that day attached to the Bathurst and Dalhousie Districts, respectively, as aforesaid.

II. And be it enacted, That the said list or lists shall be submitted to the Auditors of the said District of Johnstown for their examination and approval, and after the same shall have been examined and approved by them, the Treasurer of the said District of Johnstown shall cause a copy of the said list or lists to be published (together with a notice specifying the intent of such publication) six several times in the Canada Gazette, and also six several times in such newspaper

published in the said District of Johnstown as may be named, by the Municipal Council of the said District for that purpose, and in case the owner or owners or person or persons interested, or some one on his or their behalf, shall not within six calendar months, to be reckoned from the day of the first publication of such list or lists in the said Canada Gazette, pay to the said Treasurer the taxes so appearing due upon each lot, part lot, piece or parcel of land, mentioned in the said list or lists, or produce to the said Treasurer a receipt or receipts for such taxes, or satisfy the Judge of the District Court, or Clerk of the Peace of the said District of Johnstown by personal or other proof that such taxes have been fully paid, either to the former Treasurer of the said District of Johnstown or through assessment on the Township Assessment Roll of the Township or part Township wherein the land is situate, such payment or assessment to be by such Judge or Clerk of the Peace certified in writing to the Treasurer of the said District, who on receipt of any such certificate, shall enter the same to the credit of such lot, part of lot, piece or parcel of land, then the lot, part lot, piece or parcel of land upon which such taxes shall by the said list or lists so appear to be due, shall be held charged with the payment thereof or of so much thereof as during the said six calendar months shall not have been paid or satisfied, or proved paid or satisfied by such receipt or receipts, or made appear to the satisfaction of the said Judge or Clerk of the Peace of the District of Johnstown to have been paid or assessed as aforesaid, and thereafter the collection of the taxes so remaining due shall and may be enforced in the same manner and by the same proceeding or proceedings and person or persons, and subject to the same terms of redemption after sale, as the collection of the like taxes upon lands under the assessment laws in force in Upper Canada may now or hereafter be enforced; and that so far as relates to the taxes specified in such list or lists and charged as aforesaid, and the collection or satisfaction thereof the said Townships and part Townships lately constituting a part of the said District of Johnstown, but now forming a part of the Bathurst and Dalhousie Districts respectively, as aforesaid, shall be considered and taken to be part of the said District of Johnstown.

III. And be it enacted, That at any time after the expiration of the said six calendar months, and before a sale actually takes place for any taxes appearing due by the said list or lists and charged as aforesaid, it shall and may nevertheless be lawful for the said Judge or Clerk of the Peace to certify any payment or assessment made on account of the taxes so charged, and the person in whose favor such certificate has been granted shall, upon the production of such certificate to the Sheriff (if the lot, part lot, piece or parcel of land to which the same relates has been advertised for sale on account of such taxes), and payment of the rateable proportion of the lawful expenses incurred by the said Sheriff, receive credit from the said Sheriff for such certificate out of the amount of taxes so appearing due and charged as aforesaid; and the said Sheriff in making his return to the Treasurer of the said District, shall deliver such certificate to the said Treasurer, who shall enter the same in his books to the credit of the taxes charged as aforesaid on such lot, part lot, piece or parcel of land to which such certificate relates; and until any lot, part lot, piece or parcel of land charged with taxes through the said list or lists as aforesaid shall have been advertised for sale for such taxes by the said Sheriff, it shall and may be lawful for the said Judge or Clerk of the Peace to grant the like certificate of any payment or assessment for taxes as aforesaid, and for the Treasurer of the said District to credit the same when produced to him on account of the taxes due on such lot, part lot, piece or parcel of land.

IV. And be it enacted, That for the purposes of this Act the said Judge or Clerk of the Peace of the District of Johnstown shall be and he is hereby authorized to administer such oaths as he may consider necessary for the ascertainment of any taxes due or paid upon any lot, part lot, piece or parcel of land to the owner or owners thereof, or any other person coming before him; and any person wilfully swearing falsely in the premises shall be deemed guilty of wilful and corrupt perjury, and shall be liable to indictment and punishment as in other cases of wilful and corrupt perjury under the laws of this Province.

V. And be it enacted, That the expenses attending the preparation and publication of such list or lists shall be paid out of any unexpended monies which shall be in the hands of the Treasurer of the said District of Johnstown applicable to Common District purposes.

VI. And be it enacted, That so much of the net amount of the said taxes as are applicable to roads and bridges in the said Townships and part Townships lately constituting part of the said District of Johnstown, but on the said nineteenth day of March in the year of our Lord, one thousand eight hundred and forty-two, attached to the said Districts of Bathurst and Dalhousie, respectively, shall, by the Treasurer of the said District of Johnstown, after the same shall have been paid to him, be transmitted to the Treasurers of the Bathurst and Dalhousie Districts, respectively, in the proportion due to the said Townships and part Townships in each District, and the same shall be expended in the respective Townships or part Townships to which the same shall belong, in the same manner as other Township road and bridge monies belonging to such Townships or part Townships.

VII. And be it enacted, That for the purpose of enabling the taxes to be ascertained and collected on the lands in the said Townships and part Townships attached to the Bathurst and Dalhousie Districts, respectively, that is to say, in the Townships of Marlborough and North Gower, now in the Dalhousie District, and so much of the Townships of Elmsley and Burgess as are now, together with the Township of Montague in the Bathurst District, the Surveyor General of the Province of Canada, or officer of the Government to whom the duties of Surveyor-General appertain, shall make out and certify as soon as practicable true lists of the several lots, part lots, pieces and parcels of land in the said Townships and part Townships respectively mentioned in this section, specifying the several lots, part lots, pieces and parcels of land, and the number of acres in each, and designating the several lots, part lots, pieces and parcels of land which have heretofore been described for Government patents or deeds and to whom so described, specifying the number of acres, and whether described before the said nineteenth day of March, in the year of our Lord, one thousand eight hundred and forty-two, and if since that date the time when so described, and shall annually transmit similar lists of the lands so described in accordance with the assessment laws in Upper Canada.

VIII. And be it enacted, That the taxes in the Townships and part Townships mentioned in the section last aforesaid shall be charged, and accounts thereof kept by the Treasurers of the Dalhousie and Bathurst Districts, respectively, agreeably to the assessment laws of Upper-Canada, for each lot, part lot, piece and parcel of land specified or to be specified in the said list or lists, as being described for Government patents or deeds as aforesaid, and such taxes shall be collected in

the same manner as is provided in other cases by the said assessment laws of Upper Canada: Provided however, that the taxes in the Townships and part Townships last aforesaid shall only be charged in the Dalhousie and Bathurst Districts, respectively, from the said nineteenth day of March in the year of our Lord, one thousand eight hundred and forty-two, upon the lands described for Government patents or deeds prior to that date, and upon lands described for Government patents or deeds since that date, from the day of being so described only.

IX. And be it enacted, That the Surveyor-General of the Province, or person discharging the duties now or formerly performed by him, shall prepare or cause to be prepared a map or maps designating the waters of the Rideau as the same pass through the Townships of Burgess and Elmsley, and upon which the line dividing such Townships between the Bathurst and Johnstown Districts respectively shall be marked, together with the lots, part lots, pieces and parcels of land adjoining such line, and the number of acres of land not covered with water on each side of the said line belonging to each lot, part lot, piece or parcel of land through which the said line passes, and whether described or not for Government patents or deeds, designating the parts so described by the letter D, and shall transmit a copy of the said map or maps certified to be correct to the Treasurer of the Johnstown District, and another copy thereof so certified to the Treasurer of the Bathurst District, to be by the said Treasurers respectively filed and kept among the papers of their respective offices for their guidance in ascertaining and keeping the accounts of taxes on the lands adjoining such division line in the said Townships of Burgess and Elmsley, respectively.

X. And whereas in the schedules or lists heretofore transmitted to the Treasurer of the District of Johnstown many lots or part lots are coupled or joined together as described for Government patents or deeds, and the quantity of land in the whole given together, and in consequence thereof in many cases the Treasurer of the said District is unable to ascertain the quantity of land in each lot separately so as to charge the same with its proportion of the taxes; For remedy thereof, Be it enacted, That upon application of the Treasurer of the said District of Johnstown for information as to the quantity of land in any lot, number of lots, or part lot, the Surveyor General, or person discharging the duties heretofore appertaining to such officer, shall prepare and transmit, or cause to be prepared and transmitted to the said Treasurer certified lists or schedules shewing the quantity in each lot or part lot respecting which such information is desired, and upon receipt of the same, or any subsequent certified lists or schedules, the said Treasurer shall, in his account of taxes, be guided thereby.

XI. And be it enacted, That from and after the commencement of the present year, the tax or assessment year in the said Johnstown, Bathurst, and Dalhousie Districts, respectively, shall commence with the first day and end with the last day of each calendar year.

XII. And be it enacted, That whenever any taxes are hereafter paid to any of the Treasurers of the said Johnstown, Bathurst, and Dalhousie Districts, respectively, upon any lot, part lot, piece or parcel of land, the whole taxes due to the end of the year next before the time of payment, or it paid on the last day of the year, then to' the day of payment, inclusive, shall be fully paid and satisfied for such lot, part lot, piece or parcel of land.