

Laws of Her Majesty's Province of Upper Canada, passed in the year 1850. Toronto: Stewart Derbshire & George Desbarats, 1850.

13 & 14 Victoria – Chapter 67

An Act to establish a more equal and just system of Assessment in the several Townships, Villages, Towns and Cities in Upper Canada. 10th August, 1850.

Whereas by an Act passed during the present Session, the several Acts and parts of Acts regulating Assessments and the liability to statute labour, in Upper Canada, and all By-laws, Rules and Regulations of the several Municipal authorities in Upper Canada imposing Rates and Assessments, or providing for the collection thereof have been repealed, and it is expedient to provide a more equal and just system of Assessment for Municipal and local objects and purposes, in the several Townships, Villages, Towns and Cities 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 Lower Canada, and for the Government of Canada*, and it is hereby enacted by the authority of the same, That for all purposes for which local and direct taxes are or shall be levied by authority of law, unless the same shall be otherwise specially provided for by law, all land and all such personal property as is hereinafter defined in Upper Canada, whether owned by individuals or copartners, or corporations, shall be liable to taxation, subject to the exemptions hereinafter specified; and the occupant of any land belonging to Her Majesty shall be liable to taxation for the land so occupied, but such land shall not be chargeable for the same.

II. And be it enacted, That the term "Land," as used in this Act, shall be held to include the land itself, all buildings and other things erected upon or affixed to the same, all trees and underwood growing thereupon, and all mines, minerals, quarries and fossils in and under the same, except mines belonging to Her Majesty, Her Heirs or Successors; and the terms "Real Estate," and "Real Property," whenever they occur in this Act, shall be construed as having the same meaning as the term "Land," thus defined.

III. And be it enacted, That the terms "Personal Estate" and "Personal Property," whenever they occur in this Act, shall be construed to include all such goods, chattels, and other property, as are enumerated in the Schedule A, hereunto annexed, and no other; and the term "Property" shall include both real property and personal property as above defined.

IV. Provided always, and be it enacted, That no person deriving income from any trade, calling, office, or profession, exceeding the amount of Fifty Pounds per annum shall be assessed for a less sum as the amount of his nett taxable personal property, than the amount derived from such income during the year then last past, but such last year's income shall be held to be his nett taxable personal property, unless he has other taxable personal property to an equal or greater amount.

V. And be it enacted, That the following property shall be exempt from taxation:

First.—All estate and property belonging to or vested in Her Majesty, Her Heirs and Successors, or held by Her Majesty in trust for or for the use of any tribe or body of Indians, or vested in any public body, officer, person or party in trust for Her Majesty, or for the public uses of the Province, save as hereinbefore provided as to any private occupant of such property:

Secondly.—Every place of worship,—every church-yard or burying ground,—the real estate of every university,—college,—incorporated Grammar School or other seminary of learning, actually used and occupied by it, but not if occupied by others or unoccupied,—every public School-House,—Town or City Hall,—every Court House and Gaol, House of Correction and Lock-up House, and the land attached thereto,—every Public Hospital with the land attached thereto, or on which the same are erected, and the personal property belonging to each of them,—every Public Road and Way, or Public Square, and the property belonging to any Township, Village, Town, City or County, if occupied for the purposes thereof, or unoccupied:

Thirdly.—The Provincial Penitentiary and the land attached thereto:

Fourthly.—Every Industrial Farm, Poor-House, Alms-House, House of Industry or Lunatic Asylum, and every house belonging to a company for the reformation of offenders, and the real and personal property belonging to or connected with the same:

Fifthly.—The property of every Public Library.

VI. And be it enacted, That all taxes to be levied under this Act or the Act passed in the twelfth year of Her Majesty's Reign, and intituled, *An Act to provide by one General Law for the erection of Municipal Corporations, and the Establishment of Regulations of Police, in and for the several Counties, Cities, Towns, Townships and Villages in Upper Canada*, or under any other Act passed or to be passed whereby any local or direct taxes have been or shall be authorized to be levied, and when no other express provision shall be made in this respect, shall be levied upon the whole taxable real and personal property of the locality to be taxed, in proportion to the assessed value thereof, and not upon any one or more kinds or species of property in particular.

VII. And be it enacted, That all lands shall be assessed in the Township, Village or Ward in which they be, and in the name of and against the owner thereof, if known, and if he resides or has a legal domicile, when the assessment shall be made, within such Township, Village or Ward, or the Town or City in which it is included, and if such lands be occupied by such owner or wholly unoccupied; but if the owner be not so resident or be unknown, and the land be occupied, it shall be assessed in the name of and against the occupant; and occupied land owned by a party residing or having a legal domicile in the Township, Village, Town or City where the same is situate, but occupied by another party, may be assessed in the name of and against the owner or the occupant (inserting the names of both in the Roll with the word "or" between them, and notifying both in the manner hereinafter provided); and the taxes thereon may be recovered from either or

from any future owner or occupant, saving his recourse against any other party; and if any land be owned or occupied by more than one party, then any one or more of them may be deemed the owner or owners, occupant or occupants, and shall be liable accordingly, saving his or their recourse against the others: and any occupant may deduct from his rent any taxes he may have paid, if the same could also have been recovered from the owner, unless there be a special agreement between the occupant and the owner to the contrary.

VIII. And be it enacted, That unoccupied lands not known to be owned by any party resident or having a legal domicile in the Township, Village, Town or City where the same are situate, or belonging to any party whose residence or domicile, upon diligent enquiry by any Assessor of such Township, Village, Town or City, shall not be found therein, shall be denominated "Lands of non-residents," and shall be assessed as hereinafter provided.

IX. And be it enacted, That every party shall be assessed in the Township, Village or Ward where he actually resides when the assessment is made, for all taxable personal property situate therein owned by him, including all taxable personal property in his possession or under his sole controul as trustee, guardian, executor or administrator; and in no case shall property so held be assessed against any other party, and if it be owned or possessed by or under the controul of more than one party, each shall be assessed for his share, or if they hold in a representative character, then each shall be assessed for an equal portion.

X. And be it enacted, That all taxes which have been or which shall be levied or assessed in Upper Canada during the present year, shall be held and taken to be the taxes for the year ending the thirty-first day of December, one thousand eight hundred and fifty; and thereafter the taxes levied or assessed for any year, shall in all cases be considered and taken to have been imposed for the then current year, commencing with the first day of January, and ending with the thirty-first day of December, unless otherwise expressly provided for by the enactment or by-law under which the same are imposed or authorized or directed to be levied.

XI. And be it enacted, That the sums which shall be required by law, or by any by-law of any Township or County, for any lawful purpose, shall and may be taxed, rated and raised upon estimate of the amount required for any such lawful purpose for each year in which such tax is to be levied; but in Cities and incorporated Towns or Villages, the taxes shall be imposed by by-laws declaring the yearly rate in the pound to be levied on the yearly value of all taxable property, and the yearly value of taxable personal property shall be held to be six per cent, on the assessed actual value thereof.

XII. And be it enacted, That whenever the amount of taxes which shall be assessed in any Township or County, incorporated Village, Town or City, for any purpose, shall exceed the charges for such purpose, the overplus shall remain at the credit of such Township or County, Village, Town or City, and shall go to the reduction of the tax for the same purpose for the succeeding year, or if such purpose shall have been accomplished then to the reduction of such other tax as the Municipality, or Council of such Township or County, Village, Town or City shall think fit to direct; and if the amount of taxes which shall be so assessed for any purpose, shall be less than the

charges for such purpose, such deficiency shall go in increase of the tax for such purpose in the succeeding year: but in Cities and incorporated Towns or Villages, the amount assessed and levied shall form part of the general funds at the disposal of the Corporation, unless otherwise specially appropriated.

XIII. And be it enacted, That the yearly value aforesaid of real property in Cities or incorporated Towns or Villages, shall be the real rack-rent or full yearly value thereof, to be ascertained by the assessors in the manner hereinafter provided, for each separate tenement; except that if more than one-fourth of an acre of land be attached to any house or building forming a separate tenement, the overplus shall be held to be vacant ground, the full actual value whereof shall be estimated by the assessors, and the yearly interest on such value at six per cent., per annum, shall be deemed its yearly value.

XIV. And be it enacted, That for and notwithstanding any thing in the Act last above cited, or in any Act or Law to the contrary, the number of assessors or collectors to be appointed in and for any City, Town, Village or Township, shall be one or more, in the discretion of the Municipality or Council thereof; and such Municipality or Council may in their discretion appoint the same assessor or collector to act in and for any number of wards or for the whole of any City or Town.

XV. And be it enacted, That the Municipal Council of any Township, City, Town or Village, may, if they deem it expedient, divide the same into convenient assessment districts, and may assign the assessment district or districts within which each assessor shall act, and may prescribe such regulations for governing the assessors in the performance of their duties as shall not be inconsistent with this Act, or with any law in force in Upper Canada.

XVI. And be it enacted, That between the First day of February and the First day of April, in each year, the assessor or assessors for each Township, Village or Ward, shall proceed to ascertain by diligent enquiry, the names of all the taxable inhabitants and parties in their respective Townships, Villages and Wards, and also all the taxable property within the same, and its extent, amount and value.

XVII. And be it enacted, That the assessor or assessors for each Township, Village and Ward, shall prepare an Assessment Boll, in which shall be set down in separate columns, and according to the best information in their power, the names of all taxable parties in the Township, Village or Ward, with the extent or amount of property assessable against each, and containing the particulars mentioned in the Schedule B, for each of the items whereof the Assesment Roll shall contain a separate column.

XVIII. And belt enacted, That it shall be the duty of each party assessable in any Township, Village or Ward, if required by the assessor or by one of the assessors, if there be more than one, to deliver to such assessor a statement in writing signed by such party (or his Agent, if such party be absent) and containing all the particulars respecting the property or income assessable against such party which are required in the Assessment Boll; and such statement shall be declared to by

such party or his Agent before the assessor; or, if there be more than one assessor, before any one of them, in the following form:

“I, A. B., do solemnly declare that the foregoing statement contains a full and true account of all taxable property and income assessable against me (or against C. D.,) in the Township, (Village or Ward of _____) and that the amount or values (or yearly values) therein assigned to the same, are the full and true amount and value (or yearly value) thereof, to the best of my knowledge and belief; (and if the declaration be made by an Agent, add: and that I have the means of knowing and do know the extent and value of the property assessable against the said _____”):

And any wilfully false statement in any such declaration, shall be a misdemeanour punishable as perjury; and if any such assessable party shall fail to deliver such statement and declaration to the Assessor or one of the Assessors when thereunto required, such person shall thereby forfeit to the Municipal Corporation of the Village, Town, City or Township, the sum of Five Pounds currency, to be recovered as a debt due to such Municipal Corporation in any way in which debts due to it can be recovered: Provided that no such statement shall bind the Assessor or Assessors further than they shall from their personal knowledge, believe the same to be correct, nor shall it excuse them from making due inquiry whereby to ascertain whether it is or is not correct.

XIX. And be it enacted, That when a person shall be assessed as Trustee, Guardian, Executor or Administrator, he shall be assessed as such with the addition to his name of his representative character, and such assessment shall be carried out in a separate line from his individual assessment, and he shall be assessed for the value of the real estate held by him, whether in his individual name or in conjunction with others in such representative character, at the full value thereof, and for the taxable personal property held by him in such character, at the full value thereof, or for the proper proportion thereof, if others, resident within the same Municipality, be joined with him in such representative character.

XX. And be it enacted, That the lands of non-residents shall be designated in the same Assessment Bell, but in a part separate from the other assessments, headed “Non-residents’ Land Assessments,” and in the manner following, that is to say:

If the land to be assessed be a tract not known to be sub-divided into lots, it shall be designated by its boundaries or other intelligible description:

If it be a tract which is known to be sub-divided into lots, or be part of a tract known to be so sub-divided, the Assessors shall proceed as follows:

They shall designate the whole tract in the manner above prescribed with regard to undivided tracts:

If they can obtain correct information of the sub-divisions, they shall put down in their assessment rolls, and in a first column, all the unoccupied lots owned by nonresidents, by their numbers and

names alone and without the names of the owners, beginning at the lowest number and proceeding in numerical order to the highest; in a second column, and opposite to the number of each lot, they shall set down the quantity of land-therein liable to taxation; in a third column and opposite to the quantity, they shall get down the value of such quantity, and if such quantity be a full lot, it shall be sufficiently designated as such by its name or number as aforesaid, but if it be part of a lot, the part shall be designated by boundaries, or in some other way by which it may be known.

XXI. And be it enacted, That all real and personal property liable to taxation shall be estimated by the Assessors at its full value, (or full yearly value, as the case may be) as they would appraise the same in payment of a just debt due from a solvent debtor.

XXII. And be it enacted, That every male inhabitant of any City, incorporated Town or Village, of the age of twenty-one or upwards, and not over sixty, not otherwise assessed, and not now exempted by law from performing statute labour, shall instead of such labour be taxed ten shillings yearly, to be levied and collected in the same manner as other local taxes, to the use of the corporation of the place; and the Assessors shall return on their Rolls a list of the persons liable under this section, and shall give them like notice with other parties assessed; and the Clerk of the Corporation shall enter their names and the sum for which they are taxable, on the Collection Rolls, and the Collectors shall collect and pay over the same in like manner as other taxes: And that every male inhabitant of any Township between the ages aforesaid and not otherwise assessed, shall be liable to two days of statute labour on the Roads and Highways in such Township; and every party assessed upon the assessment Roll of any Township shall, if the property of such party be assessed—

At not more than Fifty Pounds, be liable to two days of labour;

At more than Fifty Pounds, but not more than One Hundred Pounds, to three days labour;

At more than One Hundred Pounds, but not more than One Hundred and Fifty Pounds, to four days labour;

At more than One hundred and Fifty Pounds, but not more than Two Hundred Pounds, to five days labour;

At more than Two Hundred Pounds, but not more than Three Hundred Pounds, to six days labour;

At more than Three Hundred Pounds, but not more than Four Hundred Pounds, to seven days labour;

At more than Four Hundred Pounds, but not more than Five Hundred Pounds, to eight days labour;

At more than Five Hundred Pounds, but not more than Six Hundred Pounds, to nine days labour;

At more than Six Hundred Pounds, but not more than Eight Hundred Pounds, to ten days labour;

At more than Eight Hundred Pounds, but not more than One Thousand Pounds, to twelve days labour;

And for every Two Hundred Pounds above the sum of One Thousand Pounds, to one days labour, unless the Municipality of such Township shall have directed by By-law that a sum of money be paid in commutation of such labour, in which case all the provisions of this section, as to the said tax often shillings, shall apply to the commutation money to be paid under such By-law: Provided always, firstly, that the Municipality of any City, Town, Village or Township, may, by By-law to operate generally and rateably, reduce, and at their discretion increase the number of days labour to which any such party rated on the assessment Roll, or otherwise, shall be liable under this Act: Provided, secondly, that in case no distress, sufficient to satisfy the said sum of ten shillings and the expense of issuing any warrant of distress, shall be found, it shall and may be lawful for the head of any such Municipal Corporations before whom complaint shall be made, to commit the offender to the Common Gaol of the County for any time not exceeding six days, unless such sum and costs shall be sooner paid.

XXIII. And be it enacted, That the statute labour mentioned in the next preceding section shall, as against non-residents, be and is hereby commuted for the sum of two shillings and six pence currency for each day's labour, and the sum to which such statute labour shall amount at the said rate, shall be added to the taxes payable by such non-residents respectively, and collected as other taxes under this Act.

XXIV. And be it enacted, That the Assessors shall complete their Assessment Rolls on or before such day in every year as tire Council or Municipality of the City, Town, Village or Township shall appoint.

XXV. And be it enacted, That the Assessors shall also immediately after the completion of their Roll, leave for every party named thereon and resident or domiciled within the City, Town or Village or Township, a notice of the actual or yearly value at which his real property and of the sum at which his taxable personal property shall have been assessed by them.

XXVI. And be it enacted, That immediately after the completion of their Rolls, the Assessor, or if there be more than one, the Assessors, or a majority of them, shall sign the Assessment Roll, first attaching thereto a certificate signed by them, in the following form:

"I do (or we do severally) certify, that I (or we) have set down in the above Assessment Roll, all the real property liable to taxation, situate in the Township, Village or Ward of _____ (as the case may be) and the true actual (or yearly) value thereof in each case, according to the best of my (or our) information and judgment; and also that the said Assessment Roll contains a true statement of the aggregate amount of the taxable personal property of every party named in the

said Roll; and that I (or we) have estimated the same according to the best of my (or our) information and belief.”

XXVII. And be it enacted, That the Roll thus certified shall, on or before such day as the Council of the City, Town, Village or Township shall appoint, be delivered by the assessor or assessors to the Clerk of the Township, (Village, Town or City, as the case may be), who shall lay the Roll before the Court of Revision hereinafter mentioned.

XXVIII. And be it enacted, That in case any party shall deem himself overcharged by the assessor or assessors in his or their Roll, he or his Agent may, within six days alter the notice aforesaid shall have been left for him as aforesaid, or if he be a nonresident, then within six days after the Roll shall have been returned to the Clerk, notify the Clerk of the City, Town, Village or Township, in writing, of such, overcharge, and the complaint shall be tried by a Court of five Members of the City, Town, Village or Township Municipality or Council, to be appointed by such Municipality or Council, and at such time as the said Court shall appoint, reasonable notice of such time being given to the complainant and to the assessor or assessors who made the Roll; and the Court after hearing the complainant and the assessor or assessors and any witness adduced by either of them, upon oath, or without hearing either of them who shall fail to appear, shall finally determine the matter and affirm or amend the Roll accordingly: and any three or more Members of the Court shall be a *quorum*, and any majority of a *quorum* may decide all questions before the Court; and if any two Members of the Municipality or Council (whether Members of the said Court or not) shall think that any party has been assessed too low, the Clerk shall, on their request in writing, give reasonable notice to such party and to the assessor or assessors, of the time when the matter will be tried by the said Court, or if such party be a non-resident, shall insert such notice in some newspaper published in the City, Town, Village or Township, or if there be none, then in one published at the nearest place in the County, giving in such notice either the name of the party or a general description of the property if the name be not on the Roll, and inserting any number of such names or descriptions in the same advertisement; and the matter shall be decided in the same manner as complaints by a party assessed; and the Roll as finally passed by the said Court and certified by the clerk as so passed, shall be valid and shall bind all parties concerned, notwithstanding any defect or error committed in or with regard to such Roll: Provided always that reasonable notice under this section, shall be understood to mean a notice in writing from the Clerk of the Corporation, to be left at the residence of the party to whom it is addressed, if known and within the limits of the Municipality: or if not so resident, then with any grown person on the premises assessed, or where any of the personal property assessed shall be, or addressed to such party through the Post Office, such notice being so served, or posted, at least three days before the time when the matter is to be tried by the said Court,

XXIX. And be it enacted, That the said Court shall also have power to receive and decide upon any petition from any party assessed, for any tenement which shall have remained vacant during more than three calendar months, in the year for which the assessment was made, or from any party who from sickness or extreme poverty shall declare himself unable to pay his taxes, or who by reason of any gross and manifest error in the Roll as dually passed by the Court, shall have been overcharged more than twenty-five per cent, on the sum he ought to have been charged, and to

remit or reduce the taxes due by any such party, or to reject such petition, as to them shall seem meet and right, unless some By-law shall be in force to govern them in this behalf, in which case they shall decide in accordance with such By-law: and the Council or Municipality of any City, Town, Village or Township, is hereby empowered to make such By-laws and to repeal or amend the same from time to time.

XXX. And be it enacted, That the said Court shall have full power to meet and adjourn from time to time at pleasure, and the Court or any Member thereof may administer an oath to any party or witness, or may issue summons to any witness to attend such Court; and if any witness so summoned shall fail to attend, (being tendered compensation for his time at the rate of Two Shillings and Six Pence a day), he shall incur a penalty of Five Pounds, to be recovered with costs by and to the use of the Corporation of the City, Town, Village or Township, in any way in which penalties incurred under any By-law thereof may be recovered; and the Clerk of the Corporation shall be the Clerk of the said Court.

XXXI. And be it enacted, That in every case in which any sum is to be levied for County purposes, the Municipal Council of the County shall-by By-law direct what portion of such sum shall be levied in each Township or incorporated Town or Village in such County; and it shall be the duty of the County Clerk before the First day of August in each year to certify to the Clerk of each Township, or incorporated Town or Village in his County, the total amount which shall have been so directed to be levied therein in the then current year for County purposes; and for the guidance of such Municipal Council, the Clerk of each incorporated Town, Village or Township shall forthwith after the final revision of the Assessment Rolls for the same, transmit to the County Clerk a statement of the aggregate value or yearly value, (as the case may be) of all the taxable real property, and of the amount of all taxable personal property on such Rolls respectively, as finally revised and passed; but the failure to transmit any such Roll shall not affect the validity of any By-law of such County Municipal Council.

XXXII. And be it enacted, That it shall be the duty of the Clerk of the City, Town, Village or Township to make out a Collector's Roll for the Township or Village, or for each Ward in the City or Town, as the case may be, on which shall be set down: the name of each party assessed,—the correct assessed value of the real property of each party,—and the amount of personal property for which such party is taxable, as the valuation on such roll may in any case be affected by any such revision as aforesaid; and he shall also set down on the same roll the true valuation of the lands of non-residents, opposite to the respective lots, part-lots or parcels of land, and as the same may be affected by such revision or equalization; and he shall also calculate and set down- the amount for which each party, or each lot or piece of land of a non resident is chargeable, for any sum or sums ordered to be levied by the Municipal Council of the County for County purposes, under the head of "County Rate," the aggregate of which column shall be the whole sum for which the Township, Village or Ward, shall be taxed for County purposes; and he shall also calculate and set down on the Roll, in a separate column, opposite to the names and lots therein, the amount with which each party or lot is chargeable for any sum or sums ordered to be levied by the Township, Village, Town or City, Municipality or Council for Township, Village, Town or City purposes, or for commutation of statute labour, the aggregate of which column shall be the whole

sum to be levied for such Township, Village, Town or City purposes, and which column shall be headed "Township Rate," "Village Rate," "City Rate," or "Town Rate," as the case may be.

XXXIII. And be it enacted, That every Collector upon receiving his Collection Roll, shall proceed to collect the taxes therein mentioned, and for that purpose shall call at least once on the party taxed, or at the place of his usual residence or domicile, if within the Township, Village, Town or City, in which such Collector has been appointed, and shall demand payment of the taxes charged on the property of such party: Provided always, that the taxes upon lands of non-residents in any Township in any County, may be paid to the County Treasurer, who, on being thereunto required, shall receive the same and give a receipt therefor, specifying the amount paid, the period for which it is paid, the lot or parcel of land upon which it is paid, and the Concession and Township in which such land lies, and the date of payment; but the party making such payment to the County Treasurer shall also pay him therewith a sum equal to live per cent, on the taxes so paid, which shall be the remuneration of such County Treasurer for his trouble: And such County Treasurer shall keep an exact account of all sums so received by him, and shall pay over the same to the Treasurer of the Townships, Towns or Villages to which they shall respectively belong, before the fourteenth day of December in each year; in default whereof he may be compelled to pay over the same in the manner hereinafter provided; and on paying over such sums, he shall deliver to the Treasurer to whom they are to be paid, an account, shewing, with respect to such sums respectively, the particulars above required in the receipt given to the party paying them, and for the purpose of this Section, it shall be the duty of the Clerk making out any Collector's Roll, to forward immediately to the County Treasurer a copy of so much of the said Roll as shall relate to taxes on the lands of non-residents.

XXXIV. And be it enacted, That in case any party shall refuse or neglect to pay the taxes imposed upon him, for the space of fourteen days after such demand made as aforesaid, the Collector shall levy the same with costs, by distress and sale of the goods and chattels of the party who ought to pay the same, or of any goods or chattels in his possession, where ever the same may be found within the Township, Village, Town or City in which he is the Collector; and no claim of property, lien or privilege thereupon or thereto, shall be available to prevent the sale, or the payment of the taxes and costs out of the proceeds thereof.

XXXV. And be it enacted, That the Collector shall give public notice of the day of sale and of the name of the party whose property is to be sold, at least six days previous to the sale, by advertisement to be posted up in at least three public places in the Township, Village or Ward wherein such sale shall be made; and the sale shall be made by public auction.

XXXVI. And be it enacted, That if the property distrained shall be sold for more than the whole amount of the taxes and costs, the surplus shall be returned to the party in whose possession such property was when the distress was made, if no claim to such surplus shall be made by any other party, on the ground that the property sold belonged to him, or that he is entitled by lien or privilege to such surplus; and if any such claim be made and be admitted by the party for whose taxes the same was distrained, the surplus shall be paid to such owner; but if such claim be contested, the surplus money shall be paid over by the Collector to the Township, Village, or Town

Treasurer, or City Chamberlain, who shall retain the same until the respective rights of the parties shall be determined by action at law or otherwise.

XXXVII. And be it enacted, That if any party against whom any tax now is or hereafter shall be assessed in any Township, Village, Town or City, shall have removed out of the same after such assessment, and before such tax shall have been collected, or if any party shall neglect or refuse to pay any tax which now is or hereafter shall be assessed in any Township, Village, Town or City, within the County in which he shall reside, and payable by him, it shall be lawful for the Collector of such Township, Village, Town or City, to levy and collect such tax with costs, by distress and sale of the goods and chattels of the party aforesaid, in any Township, Village, Town or City, which for judicial purposes shall be within the same County, and to which such party shall have so removed, or in which he shall reside, or of any goods or chattels in his possession therein: and if in any case the taxes payable by any party cannot be recovered in any special manner provided by this Act, they may be recovered, with interest and costs, as a debt due to the City, Town, Township or Village in any competent Court in this Province; and the production of a copy of so much of the Collector's Roll as shall relate to the taxes so payable by such party, purporting to be certified as a true copy by the Clerk of such City, Town, Township or Village, shall be *primâ facie* evidence of the debt: and the taxes accrued or to accrue on any land shall be a special lien on such land, having preference over any claim, lien, privilege or incumbrance of any party except the Crown, and shall not require registration to preserve it, and shall bear interest from the time they become due, which interest shall be deemed part of such taxes: Provided always, that out of the amount recovered in any such suit, the Treasurer of the Town, Township or Village shall pay over to the Treasurer of the County, the portion (if any) appertaining to the County.

XXXVIII. And be it enacted, That the Collector shall receive the tax on any lot, piece or parcel of land separately assessed, although the taxes on others assessed against the same party he not paid, or upon any undivided part of any such lot, piece or parcel of land: provided the person paying such tax shall furnish, in writing, a statement of such undivided part, shewing also who is the owner thereof; and if the tax on the remainder of such lot, piece or parcel of land shall remain unpaid, the Collector shall enter the substance of such statement in his return to the proper Treasurer or City Chamberlain, to the end that the part on which the tax remains unpaid may be clearly known, so that such undivided part may be excepted in case of the sale of the remainder.

XXXIX. And be it enacted, That the Commissioner of Crown Lands shall, within thirty days after the first day of January, of each and every year, after the passing of this Act, transmit to each and every County Treasurer, a list of all the lands granted or leased during the preceding year, to the end that the said Treasurers may, and they are hereby required to furnish each Township Clerk with a list of all the lands in the Township for which he is Clerk, that have been granted or leased during the said term.

XL. And be it enacted, That it shall be the duty of the Collector to receive taxes upon the lands of non-residents if tendered to him within the time of his collection.

XLI. And be it enacted, That on or before the fourteenth day of December, in each year, or on such other day in each year as the Municipal Council of the County shall have appointed, it shall be the duty of each Collector to return his Collector's Roll to the Treasurer of the Township, Village or Town, or City Chamberlain, and to pay over the amount payable to such Treasurer or Chamberlain.

XLII. And be it enacted, That if any of the taxes mentioned in the Collector's Roll shall remain unpaid, and the Collector shall not be able to collect the same, he shall deliver to the Township, Village or Town Treasurer, and to the County Treasurer (or to the City Chamberlain, if the account relate to a City) an account of all the taxes remaining due on the said Roll; and in such account the Collector shall shew, opposite to each separate assessment, the reason why he could not collect the same, by inserting in each case the words "non resident" or "no property to distrain" as the case may be, and upon making oath before the Treasurer or Chamberlain that the sums mentioned in such account remain unpaid, and that he has not upon diligent enquiry been able to discover any goods or chattels belonging to or in the possession of the parties charged with or liable to pay such sums, whereon he could levy the same, he shall be credited with the amount thereof, and the said account shall be sufficient authority to the County Treasurer or City Chamberlain to proceed to sell the lands on which such taxes remain unpaid in the manner hereinafter provided.

XLIII. And be it enacted, That it shall be the duty of the proper Clerk, previously to the delivery of the Collector's Rolls by him to the several Collectors, to furnish the Treasurer of the Township, Village, or Town or the Chamberlain of the City, with a correct copy of each Roll so far as the same relates to the lands of non-residents; and such Treasurer or Chamberlain shall enter the same in a book to be kept by him for that purpose, together with the taxes charged upon such lands.

XLIV. And be it enacted, That upon the return of the Collector's Rolls to the said Treasurer or Chamberlain, he shall enter in the said book any taxes which may have been charged upon such lands by the Municipal Council of the County, in which the land is situate, and he shall also enter in the said book the taxes which shall appear to have been received on such lands by the Collector.

XLV. And be it enacted, That it shall be the duty of the said County Treasurer or Chamberlain to prepare a list of such lands in each Township, Village, Town or City upon which any taxes shall remain due at the time of the Collector making his return, distinguishing in separate columns, and opposite the lots or parcels of land respectively, the amounts due for County Rates, and the amounts due for Township, Village, Town or City Rates, and it shall be the duty of such County Treasurer or Chamberlain, within one month after the receipt of such Collector's Roll, to address a circular letter through the Post to the owners of the several lots or part-lots of land respectively, on which taxes are still due, stating the amount due, and calling upon such owners respectively for payment thereof: Provided always, that in any case where the County Treasurer or Chamberlain shall not be able to satisfy himself who the owner of any land in the said list is, or where he resides, it shall be the duty of such Treasurer or Chamberlain to publish in the Government Official Gazette of the Province, a list of such lands, setting forth the total amount due on each, and calling on the owners for payment, charging the expenses of publication against the lands in question in

proportion to the amount due on them respectively; and such expenses shall be levied on such lands with the taxes due on them, and with the same advantage of privileged lien.

XLVI. And be it enacted, That the Treasurers of the several Counties in Upper Canada, shall on or before the first day of January, one thousand eight hundred and fifty-one, make out and submit to the Municipal Council of the County, a true list of the lauds in their Counties respectively, or in any Cities or the liberties thereof, lying within the limits or on the borders of such County oil which any taxes shall then remain unpaid, stating the number of acres in each lot or part-lot, describing the same as hereinbefore prescribed with regard to such lands, the number of years for which it is in arrears for taxes, and the amount of taxes due on each lot or part-lot respectively, both for taxes chargeable under the Wild Land Assessment Law, and for assessments lawfully imposed under By-laws of the Municipal Councils, together with the names of the owners respectively, as far as such Treasurers may be enabled to ascertain the same; and the said arrears shall be certified to the Clerk of the proper locality by the County Clerk, and shall be added to the Assessment Roll for the year one thousand eight hundred and fifty-one, and collected in like manner, and the proper proportions of the moneys so collected shall be accounted for and paid over to the Treasurers of the several Municipalities for the purposes for which they were originally imposed.

XLVII. And be it enacted, That in all cases where any Township or Townships, or any part or parts thereof, shall have been detached from any District or County for the formation of any new District or County, since the passing of the Wild Land Assessment Law, the Treasurers of each of such Districts or Counties respectively, shall, on or before the first day of January, one thousand eight hundred and fifty-one, meet together at some convenient place to be agreed upon between them, and make up a correct list of the arrears of taxes due on the lands in such Townships or parts of Townships respectively, up to the periods at which such lands became parts of the said new Districts or Counties, and it shall be the duty of the Clerk of the County in which the Township then actually lies, to include the amount of such arrears of taxes as aforesaid due in the Township in his list of arrears of taxes due on such lands, respectively, for the year one thousand eight hundred and fifty-one; and it shall be the duty of the Treasurer of the County to pay over to the Treasurer of the County from which (or from the District subsequently forming it) such Townships or parts of Townships were respectively detached, that portion of the said arrears accrued while the township was part of such District or County, which is by law applicable for County purposes, reserving for the use of his own County that portion only of such arrears which is applicable for the improvement of the Roads and Bridges in the said Townships respectively; the said payments to be made as aforesaid, on or before the first day of January, one thousand eight hundred and fifty-two.

XLVIII. And be it enacted, That the County Treasurer or City Chamberlain shall, within thirty days after the Collector has made his return, issue a warrant under his hand and seal, directed to the Sheriff of the County or High Bailiff of the City, commanding him to levy on the said lands of non-residents for the amount of the taxes then remaining due thereon, with his costs.

XLIX. And be it enacted, That the Sheriff or High Bailiff to whom the warrant is directed, shall, within the then current year, cause the same to be executed, giving at least three months notice,

and shall make return thereof to the County Treasurer or City Chamberlain issuing the same, and shall pay to him the money levied by virtue thereof; and the Sheriff shall have for executing and returning such warrant, Five Shillings for the sale of each separate lot or parcel of land, and may deduct and retain for himself three per cent, on the amount levied by him, and the remainder whereof shall be paid over to the Treasurer or Chamberlain.

L. And be it enacted, That the said Sheriff or High Bailiff shall give notice of the time and place of sale of any real estate so taken for taxes, by an advertisement thereof, inserted once in each month during four successive months, in some newspaper of the County or City where the real estate lies, if there be any such newspaper, and if not, then in a newspaper printed in any adjacent County, the last publication of which advertisement shall be at least one week prior to the time of sale.

LI. And be it enacted, That the said Sheriff or High Bailiff shall also post a notice similar to the advertisement required by the preceding section, in some convenient and public place within, the County or City, three weeks before the time of sale.

LII. And be it enacted, That the notices required by the two preceding sections shall state the names of all the owners who are known to the said Sheriff or High Bailiff, with the total amount of the taxes assessed on their lands respectively: and when the owners are not so known, the advertisement shall state the total amount of the taxes on the several lots, part-lots, or parcels of land to be sold as aforesaid.

LIII. And be it enacted, That if no person shall appear to pay the taxes at the time and place appointed for the sale of lands so taken for taxes, the Sheriff or High Bailiff, shall sell by public auction so much of such lands as shall be sufficient to discharge such taxes, with the interest thereon, and all lawful charges incurred in and about such sale and the collection of such taxes, selling in preference such part of such real estate as he may consider it most for the advantage of the owner to sell first, stating distinctly in the certificate to be delivered by him to the purchaser, what part of the lot is so sold, or that the whole lot or estate is so sold, as the case may be.

LIV. And be it enacted, That the Sheriff or High Bailiff selling any lands for taxes, shall give a certificate under his hand to the purchaser, describing the lands sold, the quantity of such lands, the sum for which they were sold and the expenses of sale, and stating that a deed conveying the same to such purchaser will be executed by the Sheriff or High Bailiff, on his demand, at any time after the expiration of three years from the date of such certificate, if the land be not previously redeemed.

LV. And be it enacted, That all holders of Sheriff's or High Bailiff's certificates for lands sold under this Act, shall pay the taxes which may accrue thereon during the term allowed for redemption, and the taxes so paid shall be added to the amount specified in such certificate, and shall be subject to the payment of ten per cent, interest, in like manner, provided the holder of such certificate shall have given the Sheriff or High Bailiff notice and proof of the payment of such taxes, in order that the amount and interest thereon may be by him received from the party redeeming:

Provided always, that if the holder of such certificate shall neglect to pay the taxes accruing as aforesaid, such lands shall be again sold as hereinbefore provided, subject to the right of redemption by the first purchaser during the three years from such second sale, on the payment of the amount disbursed by the second purchaser with interest at the rate often per cent, per annum, and without prejudice to the right of the original owner to redeem the same from either purchaser, on the payment of the price, interest at the rate last aforesaid, and all lawful costs, at any time during the three years from the first sale, but not afterwards.

LVI. And be it enacted. That the owner of any real estate sold for non-payment of taxes, or his heirs, executors, administrators or assigns, may at any time within three years from the day of sale, redeem the estate sold, by paying or tendering to the County Treasurer or City Chamberlain, for the use and benefit of such purchaser or his legal representatives, the sum paid by him, including taxes paid since the sale, together with interest on such sum or sums, at the rate of ten per cent, per annum, as such amount may be officially known to such Treasurer or Chamberlain; and the said Treasurer or Chamberlain shall give to the party paying such redemption money a receipt stating the sum paid and the object of the payment, and such receipt shall be evidence of the redemption.

LVII. And be it enacted, That if the land be not redeemed within the period hereinbefore allowed for its redemption, the Sheriff or High Bailiff shall, on the demand of the purchaser at any time after the expiration of the said period, and on payment of the sum of Two Shillings and Six Pence to him by such purchaser, execute and deliver a deed of sale of such land to the purchaser, his heirs and assigns; and such deed shall state the date and cause of sale and the price, and shall describe the land by its situation, boundaries and quantity, and shall have the effect of vesting the land in the purchaser, his heirs and assigns, in fee simple, free and clear of all charges and incumbrances thereon, except taxes accrued since those for the non-payment whereof it was sold; and the Sheriff or High Bailiff shall also give the purchaser a certificate of the execution of such deed, containing the particulars aforesaid, under his hand and seal, which for the purposes of registration of the deed in the Registry Office of the proper County shall be deemed a memorial thereof, and the deed shall be registered and a certificate of the registry thereof granted by the Register, on production to him of the deed, and certificate and without further proof: and the Register shall, for the registry and certificate thereof, be entitled to Three Shillings and Six Pence, and no more.

LVIII. And be it enacted, That the purchaser of any land sold for taxes under this Act shall, on receipt of the Sheriff's or High Bailiff's certificate of sale, become the owner thereof, so far as to have all the necessary rights of action and powers for protecting the same from spoliation of waste until the expiration of the term during which the land may be redeemed; he shall not knowingly permit any person to cut Timber growing upon the land, or otherwise injure the land, nor shall he do so himself, but may use the same without deteriorating its value; Provided always, that from and after tender of the full amount of redemption money required by this Act, the said purchaser shall cease to have any further right in or to the land in question.

LIX. And be it enacted, That it shall be the duty of the County Treasurer, on the receipt of the taxes on the lands of non residents, to pay over, as soon as reasonably may be, to the Treasurer of the proper Township, Town or Village Municipality, the amount of such taxes belonging to them respectively.

LX. And be it enacted, That every Township, Village, Town or County Treasurer or City Chamberlain, and every Collector, before entering upon the duties of his office, shall enter into a bond with two or more sufficient sureties, in such sum as the Municipal Council of the County, or the Township or Village Municipality, or the Town or City Council, shall require by any By-law to be passed in that behalf, and in the manner required by such By-law, and in conformity to ail the provisions thereof; and such sureties shall be to the satisfaction of such Municipal Corporations respectively, and such bond shall be to the Township, Village, Town, City or County, by its corporate name, and shall be conditioned for the faithful performance of the duties of such Treasurer, Chamberlain or Collector.

LXI. And be it enacted, That if any Assessor shall refuse or neglect to perform any of the duties required of him by this Act, he shall, for every such offence, upon conviction thereof, before the Recorder's Court of any City, or before the Court of General Quarter Sessions of any County, in which he shall be Assessor, forfeit the sum of Twenty-five Pounds to Her Majesty, Her Heirs and Successors; and if any Assessor shall neglect, or from any cause omit to perform his duties, the other Assessor or Assessors for the same locality, if there be more than one, or either of them, shall, until a new appointment, perform such duties, and shall certify upon their Assessment Roll the name of such delinquent Assessor, and shall state, if he or they know it, the cause of such omission.

LXII. And be it enacted, That if any Assessor or Collector, acting under this Act, shall make any unjust or fraudulent assessment or collection, or shall wilfully omit any duty required of him by this Act, he shall be guilty of a misdemeanor, and, upon conviction thereof, before any Court of competent jurisdiction, he shall be liable to a fine not exceeding Fifty Pounds, (and to imprisonment until the fine shall be paid), or to imprisonment in the common gaol of the County or City, for a period not exceeding six calendar months, or to both, in the discretion of the Court whose duty it shall be to pass the sentence of the law on such offender; and proof to the satisfaction of the Jury, that any real property was assessed by such Assessor at an actual or yearly value greater or less than its true actual or yearly value by thirty per centum thereof, shall be *primâ facie* evidence that such assessment was fraudulent and unjust, and the Assessor convicted of having made any fraudulent and unjust assessment, shall be sentenced to the greatest punishment, both of fine and imprisonment, allowed by this section.

LXIII. And be it enacted, That if any Collector shall refuse or neglect to pay to the County, Township, Village or Town Treasurer or City Chamberlain, or to such other person as shall be legally authorized to receive the same, the sums contained on his roll, or duly to account for the same as uncollected, the County Treasurer or City Chamberlain, shall, within twenty days after the time when such payments ought to have been made, issue a warrant under his hand and seal, directed to the Sheriff of the County, or to the High Bailiff of such City, commanding him to levy

such sum as shall remain unpaid and unaccounted for, with costs, of the goods, chattels, lands and tenements of such Collector, and to pay to the County, Township, Village or Town Treasurer or City Chamberlain, the sum coining to each of them respectively, and to return such warrant within forty days after the date thereof, which warrant the said Treasurer or Chamberlain, shall immediately deliver to the Sheriff of the County or High Bailiff of the City, as the case may require.

LXIV. And be it enacted, That the Sheriff or High Bailiff, to whom the warrant is directed, shall, within such forty days, cause the same to be executed, and make return thereof to the County Treasurer or City Chamberlain, and shall pay to him the money levied by virtue thereof deducting for his fees the same compensation which the Collector would have been entitled to retain.

LXV. And be it enacted, That if any Sheriff or High Bailiff shall refuse or neglect to levy such money, or any money which he shall be commanded to levy in any warrant lawfully issued under this Act by any Treasurer or Chamberlain, or to pay over the same, or shall make a false return to such warrant, or neglect or refuse to make any return, or shall make an insufficient return, it shall and may be lawful for the Treasurer or Chamberlain, to make application in a summary manner upon affidavit of the facts, to either of the Superior Courts of Common Law Jurisdiction in Upper Canada, in term time, or to any Judge of either of the said Courts in vacation, for a rule or summons calling upon such Sheriff or High Bailiff to answer the matter of such affidavit, which said rule or summons shall be returnable at such time as the Court or Judge shall direct; and upon the return of such rule or summons, it shall and may be lawful for the Court or Judge to proceed in a summary manner, upon affidavit and without formal pleadings, to hear and determine the matters of such application; and if the Court or Judge shall be of opinion that the Sheriff or High Bailiff has refused or neglected to levy such money or to pay over the same, or has made a false return or neglected or refused to make any return, or has made an insufficient return, it shall and may be lawful for the Court or Judge, and the Court or Judge is hereby required to order the proper officer of such Court, to issue a Writ of *Fieri Facias* adapted to the case, directed to a Coroner of the said County, in case the said application be made by the County Treasurer, or to the Coroner of the County in which the said City is situate, in case the application has been made by any City Chamberlain, which said Writ shall direct the said Coroner to levy of the goods and chattels of the said Sheriff or High Bailiff, such sum as such Sheriff or High Bailiff may have been ordered to levy by the Warrant of the said County Treasurer or City Chamberlain, together with the costs of such application and of execution; and such Writ shall bear date on the day of issuing the same, whether in term or in vacation, and shall be returnable forthwith, and the Coroner executing any such Writ shall be entitled to the same fees, and no more, as upon a Writ grounded upon a judgment of the Court.

LXVI. And be it enacted, That if any Sheriff or High Bailiff shall wilfully omit to perform any duty required of him by this Act, and no other penalty be hereby imposed for such omission, he shall be liable to a penalty of fifty pounds, to be recovered from him in any Court of competent jurisdiction at the suit of the County Treasurer or Chamberlain of the City; and the said penalty, as well as any penalties recovered under the preceding sections, shall be paid to the Treasurer or Chamberlain for the uses of the County or City respectively.

LXVII. And be it enacted, That this Act shall apply solely to that part of the Province called Upper Canada; that the Interpretation Act shall apply to this Act; that the words "Wild Land Assessment Law," shall be understood as meaning any and every Act of the Legislature of Upper Canada, under which taxes were, immediately before the coming into force of this Act, imposed on Wild Lands in Upper Canada; that the word "County" shall be held to include Unions of Counties while such Unions shall continue; and that the word "Ward" shall not be held to extend to or apply to any rural Ward in any Township.

LXVIII. And be it enacted, That this Act shall commence and have force and effect upon, from and after the first day of January, one thousand eight hundred and fifty-one, and not before.

Schedule A.

Personal Property Liable to Taxation Under the Foregoing Act.

All Horses of three years old, and upwards.

All Neat Cattle of three years old, and upwards.

Pleasure Carriages of all descriptions, and also all Carriages kept for hire.

The average Stock of Goods on hand, of every Merchant, Trader or Dealer, Manufacturer, Tradesman or Mechanic; such average stock to be considered to be the mean between the highest and the lowest amount of goods on hand at any time during the year.

The amount of all Stock or Shares in Steamers, Schooners, or other water craft employed in the conveyance of freight or passengers, and owned within the Municipality.

Schedule A.

Personal Property Liable to Taxation Under the Foregoing Act.

All Horses of three years old, and upwards.

All Neat Cattle of three years old, and upwards.

Pleasure Carriages of all descriptions, and also all Carriages kept for hire.

The average Stock of Goods on hand, of every Merchant, Trader or Dealer, Manufacturer, Tradesman or Mechanic; such average stock to be considered to be the mean between the highest and the lowest amount of goods on hand at any time during the year.

The amount of all Stock or Shares in Steamers, Schooners, or other water craft employed in the conveyance of freight or passengers, and owned within the Municipality.

Schedule B.

- Column 1.– Name of Taxable Party.
- " 2.– Number of Concession, Street, Square or other designation of the local division in which the real property lies.
- " 3.– Number of the Lot, House, &c., in such division.
- " 4.– Number of Acres, Superficial Feet, or other measure, shewing the extent of the property.
- " 5.– Value (or yearly value) of each separate lot or parcel of real property.
- " 6.– Total value (or total yearly value) of all the real property of such party.
- " 7.– Number of Horses, three year old, or upwards.
- " 8.– Value of the same.
- " 9.– Number of Neat Cattle, three years old, or upwards.
- " 10.– Value of the same.
- " 11.– Number of pleasure Carriages of all descriptions, or of Carriages kept for hire.
- " 12.– Value of the same.
- " 13.– Value of the average Stock of Merchants, Traders, Dealers, Manufacturers, Tradesmen or Mechanics.
- " 14.– Value of Stock or Shares in Steamers, Schooners, and other water craft, employed for the conveyance of freight or passengers.
- " 15.– Amount of taxable income.
- " 16.– Total value of taxable personal property.
- " 17.– Total yearly value of the same.

Note.– The yearly value of the real property will be set down in Cities, and incorporated Towns and Villages, and the actual value in other places; in which also, the column No. 16 may be omitted. In columns 2 and 3, any other description by which the property can be ascertained, may be set down if the Concession, Street, Square, or number be unknown.