

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

13 & 14 Victoria – Chapter 69

**An Act to enable Collectors of Local Taxes in Upper Canada, for the several years between one thousand eight hundred and thirty-six and one thousand eight hundred and forty-nine, (both inclusive,) to recover Taxes accrued in such years respectively, and remaining due. 10th August, 1850.**

Whereas there are considerable amounts of Local Taxes, Rates and Assessments accrued in Upper Canada, between the years one thousand eight hundred and thirty-six and one thousand eight hundred and forty-nine, both inclusive, still remaining due and unpaid; And whereas difficulties have arisen and doubts exist as to whether the several Collectors appointed for such years respectively, can now legally enforce payment of such arrears, and it is but fair and just that the parties assessed and in arrear should be required to pay the Taxes due by them: 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 shall and may be lawful for any Collector or Collectors in office during the present or any future year in the Town, Township or place in and for which he or they may be such Collector or Collectors respectively, to demand, collect, levy, sue for, recover and receive, in the same way and by such means as any Collector or Collectors may then lawfully use for collecting, levying and recovering Local Taxes in Upper Canada, all such arrears of Taxes, Rates and Assessments as became due between the years one thousand eight hundred and thirty-six and one thousand eight hundred and forty-nine, (both years inclusive) and which now remain due and unpaid.

II. And be it enacted, That no person shall be sued for recovery of any such arrears until the same shall have been first demanded by the Collector or person specially appointed as aforesaid in the usual way, and four days (exclusive of the day of demand,) shall have elapsed without payment being made; and the Collector shall be the plaintiff in the suit or proceeding, which proceeding shall be by and before a Judge of the Division Court, or two Justices of the Peace, by summons and distress warrant in the usual way, or before the Judge of the County Court, who shall have power respectively to examine the parties themselves, if they or he deem it necessary, and their witnesses on oath, and to receive in evidence all such matters as they or he see fit to receive, in order to enable them to arrive at a just and equitable decision in the matter; and they or he shall have power to award to either party such reasonable costs as they or he may think proper, and also to allow the defendant to set off any money, produce, work or other matter heretofore paid, or delivered to, or performed by him for the Collector suing, or to or for the Collector who acted at the time when he became in arrear, if it shall appear to the said Justices or Judge, at the hearing of the case, that any such payment, delivery or performance was intended to

be in satisfaction, either wholly or in part, of the arrears claimed, and the said Justices or Judge, as the case may be, shall decide according to the legal or equitable merits of each case; any law or usage to the contrary thereof in any wise notwithstanding.

III. Provided always, and be it enacted, That such Collectors as aforesaid, shall pay over the sums by them collected as aforesaid, to the Treasurer or other officer entitled to demand and receive the same, first deducting their lawful charges and allowances; and in default thereof, shall be subject to such penalties or legal proceedings as are provided by the laws of Upper Canada, with regard to Collectors failing to account for or pay over taxes due in the localities for which they are appointed.