

Laws of Her Majesty's Province of United Canada, passed in the year 1851. Quebec: Stewart Derbyshire and George Desbarts, 1852.

16 Victoria – Chapter 163

An Act to provide for the making of certain Annual Returns to the Government. Assented to 14th June, 1853.

Whereas it is desirable that the public should be in possession of full information respecting the Revenue and Expenditure of the Municipalities, of all Public Institutions and of every branch of the public service with in this Province, the sources from whence derived and the objects for which expended: 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 it shall be the duty of the Clerk of every Township, Village or Town in Upper Canada, within one week after the first day of January, every year, to make a Return to the Clerk of the County in which such Municipality is situate, of all the particulars respecting this Municipality for the year then last past, contained in the Schedule marked A, appended to this Act.

II. That the Clerk of every County in Upper Canada shall, before the first day of February, prepare and transmit to the Provincial Secretary a Statement of the said particulars respecting all the separate Municipalities within his County, entering each Municipality in a separate line, and the particulars required opposite to it, each in a separate column, together with the sum total of all the columns for the whole County, and he shall also make at the same time a Return of the same particulars respecting Iris County, as a separate Municipality.

III. That the Clerk of every City in Upper Canada, and the Secretary-Treasurer or Clerk of the Municipality or Corporation of every County, City, Town, Village, Township or Parish in Lower Canada shall, before the first day of February every year, make a Return to the Provincial Secretary of the same particulars respecting his County, City, Town, Village, Township or Parish.

IV. That the proper Officer shall, before the first day of February, in every year, furnish the Provincial Secretary with a Statement for the year then last past of the gross amount received from the Fee Fund in Upper Canada, and of the expenses of the Administration of Justice paid out of the same, together with the excess or deficiency, as the case may be, distinguishing in such Statement the several Cities, Towns, Counties or other Municipalities from and on account of which such sums were received and paid.

V. That the proper Officers shall, on or before the first day of February, every year, return to the Provincial Secretary a Statement in the form given in Schedule B., respecting the Jesuits' Estates, and the Common and Grammar School Funds.

VI. That the Treasurer of any County in Upper Canada shall be authorized to retain in his hands any moneys payable to any Municipality, if it shall be certified to him by the Clerk of the County that the Clerk of such Municipality has not made the Returns hereinbefore required; and the Receiver General shall be authorized to retain in his hands any moneys payable to any Municipality if it shall be certified to him by the Provincial Secretary that the Clerk of such Municipality has not made the Returns hereinbefore required; and any person hereinbefore required to make any Return by a particular day, who shall fail to make such Return as required, shall be liable to a penalty of not more than Five Pounds, to be paid to the Receiver General for the use of the Province, which penalty may be sued for and recovered by the Crown in any Court of competent jurisdiction.

VII. That the Provincial Secretary shall, within ten days after the commencement of every session, lay before both Houses of the Legislature a copy of all the Returns hereinbefore required to be made.

Schedule A.

1. Number of persons assessed.
2. Number of acres assessed.
3. Total of rentals of real property.
4. Total of yearly value other than rentals of real property.
5. Total actual value of real property.
6. Total of taxable incomes.
7. Total value of personal property.
8. Total yearly value of personal property.
9. Total amount of assessed value of real and personal property.
10. Total amount of taxes imposed by By-laws of the Municipality.
11. Total amount of taxes imposed by By-laws of the County Council.
12. Total amount of taxes imposed by By-laws of any Provisional County Council.
13. Total amount of Lunatic Asylum or other Provincial tax.
14. Total amount of all taxes as aforesaid.
15. Total amount of income collected or to be collected from assessed taxes for the use of the Municipality.
16. Total amount of income from licenses.
17. Total amount of income from public works.
18. Total amount of income from shares in incorporated Companies.
19. Total amount of income from all other sources.
20. Total amount of income from all sources.
21. Total expenditure on account of roads and bridges.
22. Total expenditure on account of other public works and property.
23. Total expenditure on account of stock held in any incorporated Company.
24. Total expenditure on account of schools and education, exclusive of School Trustees rates,
25. Total expenditure on account of the support of the poor or charitable purposes,
26. Total expenditure on account of Debentures and interest thereon.

27. Total gross expenditure on account of Administration of Justice in all its branches.
28. Amount received from Government on account of Administration of Justice.
29. Total nett expenditure on account of Administration of Justice.
30. Total expenditure on account of salaries, and the expenses of Municipal Government.
31. Total expenditure on all other accounts.
32. Total expenditure of all kinds.
33. Total amount of liabilities secured by Debentures.
34. Total amount of liabilities unsecured.
35. Total liabilities of all kinds.
36. Total value of real property belonging to Municipality.
37. Total value of stock in incorporated Companies owned by Municipality.
38. Total value of debts due to Municipality.
39. Total amount of arrears of taxes.
40. Balance in hands of Treasurer.
41. All other property owned by Municipality.
42. Total assets.

N. B. — Columns 2 to 9 are the headings of the different columns in the Assessment Rolls, and will vary according to the form of The Assessment Rolls required by Law.

Schedule B.

1. The number of acres of land originally granted and date thereof.
2. The number of acres sold, rate per acre and amount.
3. Amount of money received, how and where invested.
4. What, amount still due on original sales.
5. The amount of capital producing income, and amount of capital expended without producing income, up to the 31st December, of the then last year.
6. The amount of income for the then last year, from what sources, amount expended and for what purposes, in detail.