

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

16 Victoria – Chapter 182

An Act to amend and consolidate the Assessment Laws of Upper Canada. Assented to 14th June, 1853.

Whereas it is expedient to amend the Assessment Laws now in force in Upper Canada, and to provide in one Act for the just and equal assessment of property and the levying and collecting of Municipal rates in the several Townships, Villages, Towns, Cities and Counties 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 the Act passed in the Session held in the thirteenth and fourteenth years of Her Majesty's Reign, and intituled, *An Act to establish a more equal and just system of Assessment in the several Townships, Villages, Towns and Cities in Upper Canada*, and the Act passed in the Session held in the fourteenth and fifteenth years of Her Majesty's Reign, and intituled, *An Act to explain and amend the Assessment Law of Upper Canada*, be and the same are hereby repealed, except in so far as the same may affect any rates or taxes of the present year, or any rates or taxes which have accrued and are actually due, or any remedy for the enforcement or recovery of such rates or taxes not otherwise provided for by this Act: Provided always, that all taxes of the present year, and all arrears of other taxes remaining due after this Act shall come into force, shall be collected and recovered according to the provisions of this Act.

Property Liable to Taxation.

II. And be it enacted, That all land and personal property in Upper Canada 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.

III. And be it enacted, That the term "Land" as used in this Act, shall be held to include all buildings or other things erected upon or affixed to the land, and all machinery or other things so fixed to any building as to form in law part of the realty, and all trees or underwood growing upon the land, and all mines, minerals, quarries and fossils in and under the same., except mines belonging to Tier 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; and the terms "personal estate" and "personal property" whenever they occur in this Act, shall be construed to include all goods, chattels, shares in incorporated companies, money, notes, accounts and debts at their full value, and all other property, except

land as above defined, and property herein expressly exempted; and the term “property” shall include both real property and personal property as above defined.

IV. And be it enacted, That if the nett personal property of any party shall be equal in value to any of the sums set down in the first column of the annexed scale, but shall not be equal to the larger sum set opposite to it in the second column, he shall be assessed for such smaller sum only —

£25	or more, but under	£50
£50	do. do.	£100
£100	do. do.	£250
£250	do. do.	£500
£500	do. do.	£1,000
£1,000	do. do.	£2,500
£2,500	do. do.	£5,000
£5,000	do. do.	£10,000
£10,000	do. do.	£15,000
£15,000	do. do.	£20,000

and so forward, the sums thenceforth increasing by £5,000.

V. 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 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 personal property, unless he has other personal property to a greater amount.

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

Firstly. All estate and property belonging to or vested in Her Majesty, Her Heirs and Successors, or held by Her Majesty or any other person or body corporate 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 any University, College, incorporated Grammar School, or other incorporated Seminary of learning, or real estate held in trust for the same, so long as such real estate is actually used and occupied by it, but not if occupied by others or unoccupied; every Public School House, Town or City Hall, Court House, Gaol, House of Correction, Lock-up House, or public Hospital with the land attached thereto, or on which the same is 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, Mechanics' Institute or other public literary or scientific institution, and of every Agricultural Society.

Sixthly. The personal property of the Governor or Lieutenant Governor of this Province, and the official income of any person administering the Government of this Province for the time being.

Seventhly. The occupant of any property of Her Majesty, or held for Her Majesty or the public uses of this Province in respect of his occupation of such property in an official capacity.

Eighthly. The full or half pay of any one in any of Her Majesty's Naval or Military services, or any pension, salary or other gratuity or stipend derived by any person from Her Majesty's Imperial Treasury or elsewhere out of this Province, and the personal property of any such persons in such Naval or Military services on full pay, or otherwise in actual then present service, nor shall such persons be liable to perform statute labor, or to commute for the same.

Ninthly. All pensions under Fifty Pounds a year payable out of the public moneys of this Province.
Tenthly. The income of a farmer derived from his farm, and the crops the produce thereof for the current year.

Eleventhly. So much of the personal property of any person as is secured by a mortgage upon land, or may be due to him on account of the sale of land the fee or freehold of which is vested in him.

Twelfthly. The stock held by any person or in any Chartered Bank so long as by any law of this Province there is a special tax upon bank issues, or in any Railroad Company.

Thirteenthly. All property, stocks and other securities which any party may own out of this Province.

Fourteenthly. So much of the personal property of any party as shall be equal to the just debts owed by him, except such debts as are secured by mortgage upon his real estate, or may be unpaid on account of the purchase money therefor.

Fifteenthly. The nett personal property of any individual, provided the same be under Twenty-five Pounds in value.

Sixteenthly. The stipend or salary of any Minister of Religion from whatever source derived, as long as the same does not exceed Three Hundred Pounds annually.

Seventeenthly. Household effects, Books and wearing apparel.

VII. And be it enacted, That all lands to whomsoever belonging, shall be assessed in the Township, Village or Ward in which they lie, and in the name of and against the owner thereof, if known, or if resident or having a legal domicile or place of business, when the assesment shall be made, within such Township, Village or Ward, or the Town or City in which it is included, or if such lands be occupied by such owner or wholly unoccupied; but if the owner be not so resident or be unknown, or the land be occupied, it shall be assessed in the name of and against the occupant; and occupied land owned by a party known or residing or having a legal domicile or place of business in the Township, Village, Town or City where the same is situate, but occupied by another party, shall be assessed in the name of and against both the owner and the occupant (inserting the name of both in the Roll with the word "owner" or "occupant" added as the case may be, 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, but the names of all such owners and occupants shall be mentioned if known; 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 or place of business, in the Township, Village, Town or City where the same are situate, or belonging to any party whose residence or domicile or place of business upon diligent enquiry by any assessor of such Township, Village, Town or City, shall not be found therein, or who being resident out of the Municipality, shall not have signified to the Assessor personally or in writing, that he owns such land and desires to be assessed therefor, shall be denominated "Lands of non-residents," and shall be assessed as hereinafter provided; Provided always, that the real estate of any Railroad Company, although it may be in a Municipality other than that where the office of the said Company is held, shall not be considered to be land of non-residents.

IX. And be it enacted, That the real estate of all incorporated Companies shall be assessed in the Township, Village or Ward where the same shall be, in the same manner as the real estate of individuals; and their personal property shall not be assessed against them in their corporate capacity, but each Shareholder in any Incorporated Company shall be assessed for the value of the stock or shares held by him, as part of his personal property, except where such stock is specially exempted by this Act.

X. And be it enacted, That the personal property of any partnership shall be assessed against it at the usual place of business of such partnership, and each partner in his individual capacity shall not be assessable for his share of the personal property of any partnership which has already been assessed; and if a partnership has more than one place of business, each branch as far as may be, shall be assessed in the locality where it is situate, for that portion of the personal property of the partnership which belongs to that particular branch; and if this cannot be done, the partnership

may elect at which of its places of business it will be assessed for the whole personal property, and shall be required to produce a certificate at each of the other places of business, of the amount of personal property assessed against it elsewhere.

XI. And be it enacted, That every party having any Farm, Shop, Factory, Office or other place of business, where he carries on any trade, profession or calling, shall be assessed for all personal property owned by him, and wheresoever situate, in the Township, Village or Ward where he has such place of business when the assessment is made; and if he has two or more such places of business in different Municipalities or Wards, he shall be assessed at each for that portion of his personal property connected with the business carried on thereat, or if this cannot be done, he shall be assessed for part of his personal property at one and part at another of his places of business or for all his personal property at one such place at his discretion, but he shall in all such cases produce a certificate at each place of business of the amount of personal property assessed against him elsewhere; and if any party has no place of business he shall be assessed at his place of residence; and wherever he is assessed, there shall be included with his property all personal property in his possession or under his sole control 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 control 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.

XII. And be it enacted, That real property shall be estimated at its full value as it would be appraised in payment of a just debt from a solvent debtor, and the yearly value of real property in Cities, Towns or Villages shall be the real rack rent for each separate tenement to be ascertained by the Assessors, in the manner hereinafter provided; but if more than one quarter 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, and the full actual value of all vacant ground shall be estimated by the Assessors, and six per cent, thereon shall be deemed its yearly value, and the yearly value of personal property in Cities, Towns and Villages, shall be calculated to be six per cent, on its actual value: Provided always, that no real property in Cities, Towns and Villages shall be assessed at a rental which is less than six per cent, on the full and real value thereof; but if the actual rent falls short of that amount, the property shall nevertheless be assessed at the full yearly value calculated as six per cent, upon the real value.

XIII. 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 equally upon the whole 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 or in different proportions.

XIV. And be it enacted, That 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.

Assessments.

XV. And be it enacted, That notwithstanding any thing 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 Municipal Council thereof, and such Municipal 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.

XVI. 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.

XVII. And be it enacted, That the Assessor or Assessors for each Township, Village and Ward shall prepare an Assessment Roll, in which after diligent enquiry, shall be set down in separate columns, and according to the best information in their power, the names and surnames in full, if the same can be ascertained, of all taxable parties resident in the Township, Village or Ward, and of all non-resident Freeholders who shall either in person, or in writing, have required such Assessor to enter their names and the land owned by them in the Roll, together with the description and extent or amount of property assessable against each, and containing the particulars mentioned in the Schedule appended to this Act marked A., for each of the items whereof the Assessment Roll shall contain a separate column; Provided always, that whenever any Assessor shall enter upon his Roll the name of any Freeholder who shall have required his name so to be entered, he shall write opposite to it "non-resident," together with the address of such Freeholder, and no such non-resident shall be entitled to vote at any Municipal Election by reason of his name being so entered on the Assessor's or Collector's Roll; any thing in the Upper Canada Municipal Corporations' Acts to the contrary notwithstanding.

XVIII. And be it enacted, That it shall be the duty of each party assessable in any Township, Village or Ward, to give all necessary information to the Assessor or Assessors, and 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 Roll; and if any reasonable doubt is entertained by the Assessor of the correctness of any information given by the party applied to, it shall be the duty of the Assessor to require from him a written statement as aforesaid, and if any such assessable party shall fail to deliver such statement 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 enquiry whereby to ascertain whether it is or is not correct, and notwithstanding such statement, they may assess such party for such amounts of property or income as they may believe to be just and correct, and may omit his name or any property which he claims to own or occupy if they shall have reason to believe him not entitled to be placed on the Roll, or to be assessed for such property.

XIX. And be it enacted, That if any person shall have knowingly stated any thing falsely in the written statement required to be made by the preceding Section, he may be summarily convicted thereof before any Justice of the Peace, or other person authorized to act. in that capacity, having jurisdiction within the locality, and shall be liable to a fine of not more than Five Pounds.

XX. 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 and personal estate held by him, whether in his individual name or in conjunction with others in such representative 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.

XXI. And be it enacted, That every Railway Company shall annually transmit to the Clerk of every Municipality in which any part of the road or other real property of such Company is situate, a statement describing the value of all the real property of the Company other than the roadway, and also the actual value of the land occupied by the road in such Municipality, according to the average value of land in the locality, and the Clerk shall communicate the same to the Assessors; and the Assessor or Assessors shall deliver at or transmit by post to any station or office of the Company, a notice of the total amount at which they have assessed the real property of the Company in their Municipality or Ward, distinguishing the value of the land occupied by the road, and the value of all other real property of the Company; and the statement and notice herein mentioned shall for all the purposes of this Act be held to be the statement required by the eighteenth section, and the notice required by the twenty-third section of this Act.

XXII. And be it enacted, That the lands of non-residents who have not required their names to be entered by the Assessor, shall be designated in the same Assessment Roll, 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 non-

residents, 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 set 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.

XXIII. And be it enacted, That the Assessors shall also before the completion of their Roll, leave for every party named thereon, and resident or domiciled or having a place of business within the City, Town, Village or Township, and shall transmit by post to every non-resident named thereon, a notice of the actual or yearly value at which his real property, and of the sum at which his personal property or income shall have been assessed by them.

XXIV. And be it enacted, That the Assessor or Assessors shall make and complete their assessment in every year between the first day of February and such day as the Municipal Council of the City, Town, Village or Township shall appoint, which day shall not be later than the fifteenth day of April, and on or before the day to be so appointed, the Assessor or Assessors or a majority of them, shall complete the Assessment Roll, and shall severally attach thereto a certificate signed by each of them, and verified upon oath or affirmation, which shall be in the form following:

“I do certify that I 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 information and judgment; and also that the said Assessment Roll contains a true statement of the aggregate amount of the personal property of every party named in the said Roll; and that I have estimated the same according to the best of my information and belief; and I further certify that I have entered therein the names of all the resident householders and freeholders, and of all other freeholders who have required their names to be entered thereon, with the true amount of property occupied or owned by each, and that I have not entered the name of any person whom I do not truly believe to be a householder or freeholder, or the bond fide occupier or owner of the property set down opposite his name for his own use and benefit.”

XXV. And be it enacted, That the Assessor or Assessors shall deliver the Assessment Roll completed and added up, with the certificates and affidavits attached, to the Clerk of the Municipality; and it shall be the duty of the Clerk to make a copy thereof arranged in the alphabetical order of the surnames, and he shall cause such copy to be put up in some convenient and public place within the Municipality, and to be maintained there until after the meeting of the Court of Revision as hereinafter provided, and the Clerk of each Municipality shall without delay, transmit to the County Clerk a certified copy of the Assessment Roll of his Municipality after the same is finally revised and corrected, after the appeal provided by the twenty-eighth section of this Act.

XXVI. And be it enacted, That in case any party shall deem himself wrongfully inserted on or omitted from the Roll, or undercharged or overcharged by the Assessor or Assessors in his or their Roll, he or his Agent may, within fourteen days after the time fixed for the return of the Assessors' Roll, give notice in writing to the Clerk of the Municipality that he considers himself aggrieved for any or all of the causes aforesaid, and the subject matter of such complaint shall be tried by a Court of five Members of the Municipal Council of the City, Town, Village or Township, to be appointed by such Municipal Council, (or, if such Council consists of not more than five, members, the members of the Council shall be such Court,) and at such time as the said Court shall appoint; and the Court after hearing the complainant and the Assessor or Assessors and any witness adduced by or on behalf of either of them, upon oath, shall determine the matter and confirm or amend the Roll accordingly, and if either party shall fail to appear either in person or by an agent, such Court may proceed *ex parte*: and any three or more Members of any Court shall be a *quorum*, and any majority of a *quorum* may decide all questions before the Court: and if any Municipal elector shall think that any party has been assessed too low or too high, or has been wrongfully inserted on or omitted from the Roll, the Clerk shall, on his request in writing, give notice to such party and to the Assessor or Assessors, of the time when the matter shall be tried by the said Court, 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, except in so far as the same maybe further amended on the appeal hereinafter provided; and the Clerk of the Municipality shall post up in some convenient and public place within the Municipality, a list of all complainants on their own behalf against the Assessor's return, and of all complainants on account, of the assessment of other parties (stating the names of each) with a concise description of the matter complained against, together with an announcement of the time when the Court to hear such complaints will be held, which list may be in the form given in the schedule appended to this Act. marked B; and the Clerk shall also advertise 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, the time at which the aforesaid Court of Revision will hold its first sitting; and he shall also cause to be left at the residence of each Assessor a list of all the complaints; and he shall cause to be left at the residence or place of business of each party with respect to whom a complaint is made, a notice in the form given in the schedule appended to this Act marked C, or if the party is not known or not resident within the Municipality, then with some grown person on the premises assessed, or addressed to such party through the Post Office; and each such notice hereby required, whether by publication, advertisement, letter or otherwise, shall have been completed at least, six days before the sitting of the Court.

XXVII. Provided always, and be it enacted, That any person deeming himself overcharged on his personal property or that any person for whom he is agent is so overcharged, may appear before the Court of Revision hereinbefore constituted, and may make a declaration in the form following:

"I, A. B., do solemnly declare that the true value of all the personal property (or income) assessable against me, (or against me as Trustee, Guardian, Executor, &c., or against C. D. for whom I am agent, as the case may be), after deducting the just debts due by me (as such Trustee, &c., or by C. D.) does not, to the best of my knowledge and belief, exceed the sum of _____ pounds

currency, (and if the declaration is made by an agent, add:) And that I have the means of knowing, and do know the extent and value of the personal property assessable against C. D.”

And the Court of Revision shall thereupon enter the person complaining at such an amount of personal property or income as is specified in the declaration, and no more; and if any party shall make a wilfully false statement in any declaration so to be made, he shall be guilty of a misdemeanor, and shall be punished as for perjury.

XXVIII. And be it enacted, That if any party shall be dissatisfied with the decision of the Court of Revision upon any matter connected with the assessments, such party may, within three days after the decision, serve upon the Clerk of the Municipality a written notice of his intention to appeal to the Judge of the County Court, and the Clerk shall give notice to all the parties appealed against in the same manner as is provided for notice of complaints by the twenty-sixth section of this Act; and the party appealing shall at the same time give a written notice of his appeal to the Clerk of the Division Court for the Division within the limits of which the Municipality may be situate, and he shall deposit with him the sum of Ten Shillings to cover the costs of the appeal, and the Clerk of the Division Court, shall cause a conspicuous notice to be posted up at the place where the Division Court is held, containing the names of all the appellants and the parties appealed against, ranged under the several Municipalities, if there be more than one Municipality in the Division, together with the date at which a Court will be held to hear the appeal, which day shall be determined by the Judge of the County Court; and at the Court so to be holden, the Judge shall hear the appeals, and he may adjourn the hearing from time to time and defer the judgment thereon at his pleasure, so that a return can be made to the Clerk of the Municipality before the fifteenth day of July; and the Judge shall transmit his decision to the Clerk of the Division Court, to be by him forthwith transmitted to the Clerk of the Municipality such Judgment shall be final, and the Clerk of the Municipality shall amend the rolls according to the Judge’s decision, and the costs of the Court, shall in all cases be borne by the Appellants, but each party shall pay his own witnesses except in the case of wilful fraud or corruption, when the judge may order all costs to be paid by the party offending; and the costs as aforesaid shall be taxed according to the schedule of fees under the Division Courts Acts as in suits for the recovery of sums exceeding Ten and not exceeding Fifteen Pounds in the said Courts.

XXIX. And be it enacted, That the Court of Revision constituted by the twenty-sixth section of this Act, 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 the taxes, or who by reason of any gross and manifest error in the Roll as finally 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 Municipal Council of any City, Town or Township, is hereby empowered to make such Bylaws 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, or may be summoned to meet at any time by the Head of the Municipality, and the Court or any member thereof may administer an oath to any party or witness, or may issue a 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 not exceeding Five Pounds, to be recoverable, 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: Provided always, that all such duties of the said Court as relate to the revising of the Assessment Rolls according to the provisions of the twenty-sixth section of this Act shall be completed and the Rolls finally revised before the first day of June in every year.

Municipal Rates.

XXXI. And be it enacted, That estimates shall be made of all sums which may be required for the lawful purposes of any City, Town, Village, Township or County for each year in which such sums are required to be levied, making due allowance in such estimate for the cost of collection and the abatements and losses which may occur in the collection of the tax, and for taxes on non-resident lands which may not be collected, and it shall be lawful for the Council of any such Municipality to pass one By-law or several By-laws authorizing the levying and collection of a rate or rates of so much in the pound upon the assessed value of the property therein, as, in the judgment of such Council, may be sufficient to raise the sum or sums required on such estimate or estimates; and if the amount collected shall fall short of the sums severally estimated to be required for the lawful purposes of such Municipality, the Council thereof may direct the deficiency to be made up from any unappropriated fund belonging to such Municipality, or if there be no such fund, the deficiency may be equally deducted from the several sums estimated to be required, or from any one or more of them, at the discretion of such Council; and if the sums collected exceed the amounts of the several estimates, the balance shall form part of the General Fund of the Municipality, and be at the disposal of the Municipal Council thereof, unless otherwise specially appropriated; Provided always, that if any portion of the whole amount collected for the purposes of any County, City, Town, Tillage or Township shall have been on account of a special tax upon any particular locality within the same, no less a sum shall in any case be appropriated to such special local object than was actually collected and received from such locality: Provided also, that in Counties and Townships the several rates shall be calculated at so much in the pound upon the actual value of all the real and personal property therein, and in Cities, Towns and Villages at so much in the pound upon the yearly value of such real and personal property.

XXXII. And be it enacted, That the Municipal Council of each County shall every year, at some period to be fixed at their discretion, but not later than the First day of July, examine the Assessment Rolls of the different Townships, Towns and Villages in the County, for the preceding financial year, for the purpose of ascertaining whether the valuation made by the Assessors in each such Township, Town or Village bears a just relation to the valuation so made in all such Townships, Towns and Villages, and such meeting of the Council may be adjourned from time to time till such duty is completed; and it shall be lawful for such Municipal Council to increase or

decrease the aggregate valuations of real property in any such Township, Town or Village, adding or deducting such sums upon the hundred as may in their opinion be necessary to produce a just relation between all the valuations of real estate in such County, but. it shall not be lawful for them in any case to reduce the aggregate valuation thereof for the whole County as made by such Assessors: Provided always, that if the Clerk of any Municipality shall have neglected to transmit a certified copy of the Assessment Rolls as hereinbefore required, such neglect shall not prevent the County Council from equalizing the valuations in the several Municipalities according to the best information obtainable, and any rate imposed according to such equalized Assessment shall be as valid as if the Assessment Rolls held been transmitted: Provided also, that in the year 1854, it shall not be necessary for the Municipal Council of any County to examine the Assessment Rolls as herein before provided, but. all the rates which should by this Act have been calculated upon the Assessment Rolls as equalized in 1854 as aforesaid, shall be calculated upon the Assessment Rolls as equalized at the meeting of the Municipal Counties of the several Counties required to be held for that purpose on the third Monday in June, of the present year.

XXXIII. And be it enacted, That the Municipal Council of each County in apportioning any County rate among the different Townships, Villages and Towns within such County, in order that the same may be assessed equally on the whole rateable property of such County, shall make the amount of property returned on the Assessment Rolls as finally revised and equalized, of such Townships, Villages and Towns for the financial year next before that in which such rate shall be so apportioned, the basis upon which such apportionment shall be made; and that in making such apportionment between Townships in which rates are assessable on the actual value of property, and Villages and Towns in which such rates are assessable on the annual value of such property, the sum total of the rentals assessed in such Village or Town shall be calculated to be ten per cent, upon the capital represented, and the capital so ascertained, together with the total actual value of other real property, and the total value of personal property, shall be con-sidered the aggregate valuation of such Town or Village, for the purpose of rating it for any County or Provincial tax: Provided always, that if any new Municipality has been erected or set apart within any Comity, so that there shall be no Assessment Rolls of such new Municipality for the next preceding financial year, the County Council shall, nevertheless, by examining the Rolls of the former Municipality or Municipalities of which such new Municipality then formed part, ascertain to the best of their judgment, what part of the Assessment of such Municipality had relation to the new Municipality, and what part should continue to be accounted as the Assessment of the original Municipality, and their several shares of the County tax shall be apportioned between them accordingly.

XXXIV. And be it enacted, That in every case in which any sum is to be levied for County purposes, or by the County for the purposes of any particular locality, the Municipal Council of the County shall ascertain, and by By-law direct what portion of such sum shall be levied in each Township or incorporated Town or Village in such County or locality; 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 thereon in the then current year for County purposes or for the purposes of any such locality, and the Clerk of the Township, Town or Village shall calculate and insert the same in the Collector's Roll for that year: Provided always, that nothing in this Act contained shall alter or invalidate any

special provisions for the collection of a rate for interest on County Debentures, whether such provisions be contained in the Municipal Corporations Acts of Upper Canada or the Act to establish a Consolidated Municipal Loan Fund in Upper Canada, or in any General or Special Act authorizing the issue of Debentures, or in any By-law of the County Council providing for the issuing of the same.

Statute Labour.

XXXV. And be it enacted, That if any male inhabitant of any City or incorporated Town or Village, of the age of twenty- one years and upwards, and under sixty years of age (and not otherwise exempted by law from performing statute labour) shall not be assessed upon the Assessment Rolls of such City, Town or Village, or if being assessed, his taxes do not amount to ten shillings currency, he shall instead of such labour be taxed ten shillings yearly therefor, to be levied and collected in the same manner as other local taxes for the use of the Corporation of the place. And no such person shall be exempt from the tax herein named by reason of his producing a certificate that he has performed statute labour elsewhere, unless he was actually domiciled out of the limits of the City, Town or Village at the time he so performed statute labour.

XXXVI. And be it enacted, 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 £50, but not more than £100, to 3 days' labour;

"	100,	"	150,	4	"
"	150,	"	200,	5	"
"	200,	"	300,	6	"
"	300,	"	400,	7	"
"	400,	"	500,	8	"
"	500,	"	600,	9	"
"	600,	"	800,	10	"
"	800,	"	1000,	12	"
	For every 200,		above the sum of 1000,	1	"

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 the tax chargeable against such person in lieu of statute labour shall be added in a separate column in the Collector's Roll, and shall by him be collected and accounted for in the same manner as any other tax; Provided always, that the Municipal Council of every Township may by By-law, to operate generally and rateably, reduce or at their discretion increase the number of days' labour to which all the parties rated on the Assessment Roll or otherwise shall be liable under this Act, so that the number of days' statute labour to which each person shall be liable, shall be in proportion to the amount at which such person is assessed.

XXXVII. And be it enacted, That if the Collector shall not be able to collect the sum of ten shillings named in the thirty-fifth, or the tax in lieu of statute labour named in the thirty-sixth sections of this Act, he shall levy the same by distress and sale of the goods and chattels of the party in default, in the same manner as is hereinafter provided for the collection of other taxes; and in case no sufficient distress to satisfy the sum due by such party shall be found, then, it shall and may be lawful for the Head of any such Municipality, or any Justice of the Peace having jurisdiction in the locality, upon complaint that such party appears upon the Collectors' Roll to be rated for such sum, that the same has been duly demanded and that the party has neglected to pay the same, and that no sufficient distress can be found, to issue a Warrant under his Hand and Seal, and to commit the party to the Common Gaol of the County for any time not exceeding six days, unless such sum and the costs of the Warrant hereby authorized to be issued, and the execution thereof shall be sooner paid.

XXXVIII. And be it enacted, That in Townships the statute labour against non-residents in respect of their property shall be commuted at the rate of two shillings and six pence currency, for each days' labour, or such other sum as may have been determined by the Municipal Council of the Township, as the rate of commutation for residents; And no non-resident whose name is not entered on the Assessment Roll shall be admitted to perform statute labour in respect of any land owned by him, or in liquidation of the commutation money charged against the same, and such commutation shall be charged against each such separate lot or parcel according to its assessed value, and shall as hereinafter provided be entered in a Roll by the Clerk of the Municipality and transmitted to the Treasurer of the County, to be by him collected in the same manner as any other tax; but any non-resident who has required his name to be inserted on the Assessors' Roll shall be admitted to perform statute labour as a resident, and shall be liable to a fine for the non performance thereof as if he were a resident, and if he shall not have performed his statute labour, or paid commutation for the same, the Overseer of Highways, in whose division he was placed, shall return him as a defaulter to the Clerk of the Municipality before the first day of September, and the Clerk shall in that case enter the commutation for statute labour against his name in the Collectors' Roll, and if at any time before the first day of May next ensuing, any owner of non-residents' land which shall have been returned as such to the Treasurer of the County, shall have given in writing to the Treasurer a list of the lands owned by him in the Municipality, and shall have tendered to him the taxes in full on such land and the just commutation money as herein provided, he shall be liable to the commutation for statute labour only upon the aggregate value of all the lands owned by him in such Municipality, but after the first day of May as aforesaid, no change shall be made in the commutation for statute labour charged against each separate parcel, in consequence of several such parcels being owned by the same party.

Collection of Rates.

XXXIX. And be it enacted, That it shall be the duty of the Clerk of every 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 in full of each party assessed, and the correct, assessed value of the real and personal property of each party, and all the values

so set down shall be those ascertained after the final revision of the assessments as hereinbefore provided, and he shall also calculate and set down the amount for which each party 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," and he shall also calculate and set down on the Roll, in a separate column, opposite to the name's and lots therein, the amount with which each party is chargeable for any sum or sums ordered to be levied by the Municipal Council of the Township, Village, Town or City, for Township, Village, Town or City purposes, or for commutation of statute labour; and which column shall be headed "Township Rate," "Village Rate," "City Rate," or "Town Rate," as the case may be, and whenever there shall be any special rate for collecting the interest upon Debentures issued, or any local rate or school rate or any other special rate, the proceeds of which are required by law or by the By-law imposing it to be kept distinct and accounted for separately, each such rate shall be calculated separately, upon the revised assessments, and shall be in a column headed "Special Rate," "Local Rate," "School Rate," or as the case may be, and all moneys to be assessed, levied and collected under the authority of the Act passed in the Session held in the thirteenth and fourteenth years of Her Majesty's Reign, and intitled, *An Act to provide funds for defraying the cost of the erection of the Lunatic Asylum and other Public Buildings in Upper Canada*, or under any other Act in force or hereafter to be in force in Upper Canada, by and under which any moneys raised by local assessment or taxes are payable to the Receiver General of the Province, or to any other Public Officer of this Province, for the Public uses of the Province, or for any special purpose or use mentioned in such Act, shall be assessed, levied and collected in the same manner as local rates, and shall be similarly calculated upon the assessments as finally revised, and shall be entered in the Collector's Rolls in a separate column headed "Asylum Rate," or as the case may be, and the Clerk shall deliver the Roll so made certified under his Hand, to the Collector on or before the first day of October, or such other day as may be prescribed by any By-law of the Municipality.

XL. And be it enacted, That it shall be the duty of the Clerk of every City, Town, Village or Township, to make out a Roll in which he shall enter the lots, parts of lots or parcels of land assessed against non-residents, whose names have not been set down in the Assessor's Roll, together with the true valuation of each parcel as finally ascertained after the revision of the Assessment Rolls, and he shall enter opposite to each lot or parcel all the rates or taxes with which the same are chargeable by any By-law of the Municipality or of the County, or by any Act of the Legislature, in the same manner as is hereinbefore provided for the rates and taxes to be calculated and entered upon the Collectors' Roll; and he shall transmit the Roll so made out, certified under his Hand to the Treasurer of the County in which his Municipality is situate, or to the City Chamberlain, as the case may be, at the same time as is prescribed for the delivery of his Roll to the Collector.

XLI. 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 or place of business, if within the Township, Village, Town or City in and for which such Collector has been appointed, and shall demand payment of the taxes charged on the property of such party; and if any person whose name appears on his Roll shall not be resident within the Municipality, he shall transmit to him by

post a statement and demand of the taxes charged against him in the Roll, and the Collector shall not receive any money on account, of any lands not set down on his Roll.

XLII. 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, wherever the same may be found within the Township, Village, Town or City in which he is the Collector; and at any time after one month from the date of the delivery of the Roll to him, the Collector may make distress of any goods and chattels which he may find upon any of the land of non-residents on which the taxes inserted against the same on his Roll have not been paid; 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.

XLIII. 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, or in case of a non-resident whose name is not known to the Collector, of the number and description of the lot on account of the taxes on which the distress was made, which notice shall be given at least six days previous to the sale, by advertisement 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.

XLIV. 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.

XLV. 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 not be resident within the Municipality, or 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 a 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 fade 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 incumbrances of any party except the Crown, and shall not require registration to preserve it.

XLVI. 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, which day shall not be later than the first of March next following, it shall be the duty of each Collector to return his Collection 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, specifying how much of the whole amount paid over is on account of each rate entered in a separate column on his Collection Roll.

XLVII. 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, or City Chamberlain, 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.

Non-Residents.

XLVIII. And be it enacted, That the Commissioner of Crown Lands shall, during the month of January in every year, after the passing of this Act, transmit to the Treasurer of every County, a list of all the Lands within the said County granted or leased or in respect of which a license of occupation has issued during the preceding year, and of all ungranted Lands of which no person has received permission to take possession, and also of all lands on which instalments of purchase money or rent or any other sum of money shall be over-due and unpaid, a copy of which the Treasurer is hereby required to furnish to the Clerk of each Municipality in the County as far as regards lands in such Municipality; and the said Clerks shall furnish to the Assessors a statement shewing what Lands are liable to Assessment within their Assessment Districts, respectively.

XLIX. And be it enacted, That it shall be the duty of the Treasurer of each Municipality, within fourteen days after the time determined as hereinbefore provided for the return and final settlement of the Collector's Roll, to furnish the Treasurer of the County with a correct copy of such Roll, so far as the same relates to all the lands of the Municipality, distinguishing the rates with which they may be chargeable and the sums paid, and if any such rates only affect lands in a certain locality, with a description of such locality, and also with an account of all arrears remaining due upon lands on account of any rate imposed by School Trustees, and generally with any other

information which the Treasurer of the County may require and demand, in order to enable him to ascertain the just tax chargeable upon any land in such Township for that year.

L. And be it enacted, That from and after the time when the Collector's Roll has been returned to the Township Treasurer, no more money shall be received on account of the arrears then due by any officer of the Municipality to which such Roll relates; but the collection of such arrears shall belong to the Treasurer of the County alone, and he shall receive payment of any such arrears and of all the taxes on lands of non-residents hereinbefore required to be returned and certified to him by the Clerk of each Municipality, and he shall 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, and the Treasurer shall not receive any part of the tax charged against, any parcel of land, unless the whole arrears then due be paid, or satisfactory proof be produced of the previous payment or erroneous charge, of any portion thereof; but if satisfactory proof is adduced to him that any parcel of land on which taxes are due, has been sub-divided, he may receive the proportionate amount of the tax chargeable upon any of the sub-divisions, and leave the other sub-divisions chargeable with the remainder, and the Treasurer shall on demand made, give to the owner of any land charged with arrears of taxes, a written statement of such arrears at that date, and he shall be authorized to charge One Shilling for the search on each separate lot or parcel, but the Treasurer shall not make any charge for search to any person who shall forthwith pay the taxes, or who shall transmit to the Treasurer a schedule of his lands for the purpose of ascertaining the amount of taxes thereon, provided he shall pay the taxes within one month after being furnished with a statement, of the amount thereof.

LI. And be it enacted, That. it. shall be the duty of the Treasurer of every County to keep books in which he shall enter under the heading of each Municipality in his County, all the lands in such Municipality, on which it shall appear from the returns made to him by the Clerk of the Municipality, and from the Collector's Roll returned to him, that there are any taxes unpaid, and the amounts so due, and he shall on the first day of May in every year, complete and balance his books by entering against each parcel of land the arrears, if any, due at the last settlement, and the taxes of the preceding year, which may remain unpaid, and he shall ascertain and enter therein the total amount of arrears, if any, chargeable upon the land at that date.

LII. And be it enacted, That if it shall appear to the Treasurer at the settlement to be made on the first day of May as aforesaid, that any parcel of land liable to assessment has not been assessed, it shall be the duty of the Treasurer to report the same to the Clerk of the Municipality, and it shall be lawful for the Clerk of such Municipality to enter such parcel of land on the Collector's Roll of the following year or the Roll of non-residents, as the case maybe, as well for the arrears omitted as for the tax of that year; and if it shall appear to the Treasurer that any parcel of land assessed has not been included in the Collector's Roll, in the return made to him by the Clerk, or that having been included in the Collector's Roll, the tax thereon has not been paid, he shall be authorized to insert such parcel of land, and the just tax thereon, in his books; or if it shall appear that any parcel of land has been placed on the return of non-resident lands made to him, which is not liable to assessment, or which has also been placed upon the Collector's Roll and the tax thereon has been paid, he shall be authorized to erase such tax from his books, and may otherwise correct any

palpable error or any error which may from time to time be certified to him by the Clerks of the several Municipalities; but if any person shall produce to him in satisfaction of a tax, any paper purporting to be a receipt of any Collector, School Trustee, or other Town, Village or Township Officer, he shall not accept such proof, until he shall have received a report upon the same from the Clerk of the Municipality interested, certifying the correctness thereof.

LIII. And be it enacted, That at the balance to be made on the first day of May in every year, if it shall appear that there is any arrear of tax due upon any parcel of land, the Treasurer shall add to the whole amount then due, ten per cent, thereon.

LIV. And be it enacted, That it shall be lawful for the County Treasurer, whenever he shall be satisfied that there is distress upon any lands of non-residents in arrear for taxes, to issue a warrant under his hand and seal to the Sheriff of the County, who shall thereby be authorized to levy the amount due upon any goods and chattels found upon the land, in the same manner and subject to the same provisions as are contained in the forty-second, forty-third and forty fourth Sections of this Act, with respect to distress made by Collectors.

LV. And be it enacted. That whenever a portion of the tax on any land has been due for five years, the Treasurer of the County shall issue a Warrant under his hand and seal directed to the Sheriff of the County, commanding him to levy upon the said lands for the amount of arrears due thereon with his costs, and after the issuing of the Warrant, the Treasurer shall receive no payment on account of the sums contained in the Warrant; Provided always, that the Municipal Council of the County may, at their discretion, direct that no such Warrant shall issue to the Sheriff until some portion of the arrears shall have been due for such other period longer than five years as the said Council may by By-law prescribe, and also that they may direct such parcels of land only to be included in the warrant as are chargeable with an arrear of tax exceeding a certain sum to be determined by such Council.

LVI. And be it enacted, That the Treasurer in the Warrant hereinbefore required to be issued shall distinguish such Lands as have been patented from those which are under a lease or license of occupation, and of which the fee still remains in the Crown; and the Sheriff in the advertisements hereinbefore required shall similarly distinguish the Lands patented from those the fee of which is in the Crown, and if he shall sell any of the latter Land he shall only sell the interest therein of the lessee or locatee and it shall be so distinctly expressed in the conveyance to be made by the Sheriff, and such conveyance shall give the purchaser the same rights in respect of the Land as the original lessee or locatee enjoyed, and shall be valid without requiring the assent of the Commissioner of Crown Lands.

LVII. And be it enacted, That immediately upon receipt of the Warrant, the Sheriff shall prepare a list of all the lands included therein, and the amount of arrears due on each parcel, and shall cause the same to be published for the space of three months in the government Official Gazette, and in some one newspaper published within the County, or if none be so published, in some newspaper published in an adjoining County, which advertisement, shall contain a notification that unless the arrears be sooner paid, he will proceed to sell the said lands for the taxes, on some day to be

named in the advertisement, which day shall be more than three months after the first publication thereof, and he shall add to all the arrears so published, then- proportionate shares of the cost of publication according to their amounts respectively, and the Sheriff shall also post a notice similar to the advertisement hereby required, in some convenient and public place at the Court House of the said County, at least three weeks before the time of sale.

LVIII. And be it enacted, That at any lime after the receipt of t he Warrant, if the Sheriff shall have good reason to believe that there is distress upon any parcel of land included therein, he shall levy the arrears of taxes and the costs by distress and sale of any goods and chattels found on the land in the same manner and subject to the same provisions as is required by the forty-second, forty-third and forty-fourth sections of this Act; but no subsequent sale of any such parcel of land by the Sheriff shall be held to be illegal or invalid by reason of there. having been any goods and chattels thereon before or at the time of the sale, and the Sheriff having neglected to levy the tax by the distress and sale of the same.

LIX. And be it enacted, That if the taxes shall not have been previously collected, or if no person shall appear to pay the taxes at the time and place appointed for the sale, the Sheriff shall sell by Public Auction, so much of such lands as shall be sufficient to discharge such taxes, 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, and 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, and within one month after the date of the sale the Sheriff shall make a detailed return to the Treasurer of each separate parcel of land included in the Warrant, and shall pay to him the money levied by virtue thereof. And if at the time appointed for the sale no bidders shall appear, the Sheriff may adjourn the sale from time to time at his discretion, and if the purchaser of any parcel of land shall fail on demand to pay to the Sheriff the amount of the purchase money, the Sheriff may forthwith proceed to put up such property for sale again.

LX. And be it enacted, That the Sheriff selling any lands for taxes, shall give a certificate under his hand to the purchaser, describing the land sold, the quantity of such land, the sum for which it was sold and the expenses of sale, and stating that a Deed conveying the same to such purchaser will be executed by the Sheriff on his demand, at any time after the expiration of one year from the date of such certificate, if the land be not previously, redeemed.

LXI. And be it enacted, That the purchaser of any land sold for taxes under this Act, shall, on receipt of the Sheriff'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 or waste until the expiration of the term during which the land may be redeemed; but 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 to the Treasurer 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.

LXII. And be it enacted, That if at the time when this Act shall come into force no advertisement or sale of land for arrears of taxes shall have taken place in any County at the time required by the Upper Canada Assessment Act of one thousand eight hundred and fifty, the sales of such lands thereafter shall not on that account be illegal, but all arrears of taxes and the expenses of advertising (if any) may be collected under this Act, and on non-payment thereof, any parcel of such lands, as soon as any part of the tax thereon has been five years in arrear, may be sold according to the provisions of this Act.

LXIII. And be it enacted, That every Sheriff shall be entitled to receive five per cent commission upon all sums collected by him under any Warrant hereinbefore required to be issued by the Treasurer of the County, and whenever any distress of goods and chattels is made by the Sheriff under such Warrant, he may proceed to sell the same in the same manner and subject to the same provisions as are contained in the forty-second, forty-third and forty-fourth Sections of this Act, with respect to distress made by a Collector, and he may charge Ten Shillings for each distress and sale; and whenever any land is sold by a Sheriff according to the provisions of the fifty-ninth Section of this Act, he may receive the sum of Five Shillings for the sale of each separate parcel, and the Sheriff may add the commission and fees which he is hereby authorized to charge for the services above mentioned, to the amount of arrears included in the Treasurer's Warrant on those lands in respect of which such services were severally performed, and he shall be entitled to no other fees or emoluments whatever, for any services rendered by him relating to the collection of arrears of taxes on lands: Provided always that if the Sheriff cannot give a sufficient description of any land sold by him without a search in the Registrar's Office to ascertain the description and boundaries of the whole parcel as returned to him in the Treasurer's Warrant, he shall in addition to the charges hereinbefore authorized be entitled to charge the fee for the necessary search.

LXIV. And be it enacted, That the owner of any real estate which may hereafter be sold for non-payment of taxes, or his heirs, executors, administrators or assigns, may at any time within one year from the day of sale, redeem the estate sold by paying or tendering to the County Treasurer, for the use and benefit of such purchaser or his legal representative's, the sum paid by him, together with ten per cent, thereon, and the said Treasurer shall give to the party paying such redemption money, a receipt, slating the sum paid and the object of payment, and such receipt shall be evidence of the redemption.

LXV. And be it enacted, That if the land be not redeemed within the period hereinbefore allowed for its redemption, the Sheriff shall, on the demand of the purchaser, at any time after the expiration of the said period of one year, and on payment of the sum of Five Shillings 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 the 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 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 purpose 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 Certificate of the Registry thereof granted by the Registrar on production to him of the Deed and Certificate, and without further proof; and the Registrar shall, for the Registry and Certificate thereof, be entitled to Three Shillings and Six Pence, and no more.

LXVI. And be it enacted, That the Registrar of every County shall register any Sheriff's Deed of land sold for taxes before the first day of January, one thousand eight hundred and fifty-one, according to the provisions of the Act of the Parliament of Upper Canada, passed in the sixth year of the Reign of His Majesty George the Fourth, and 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 wider certain restrictions, for the levying such rates and assessments by the sale of a portion of the lands on which the same are charged, notwithstanding the repeal of the said Act by the Act passed in the Session held in the thirteenth and fourteenth years of Her Majesty's Reign, intituled, An Act to repeal the Acts and provisions of law relative to Assessments and matters connected therewith in Upper Canada.*

LXVII. And be it enacted, That the Sheriff shall enter in a book, to be furnished by the County, a full description by metes and bounds, of each parcel of land conveyed by him to purchasers for arrears of taxes, with an index thereto, which book shall be returned to the Treasurer after the aforesaid entries are made, and shall by him be kept, together with all copies of Assessors and Collectors' Rolls and other Documents relating to non-resident lands, amongst the records of the County.

LXVIII. And be it enacted, That all the moneys which may at any time be received by the County Treasurer on account of the taxes on non-resident lands in any Municipality in the County, whether the same be paid to him directly or be levied by the Sheriff, shall be and constitute a distinct and separate fund, which shall be called the "Non-Resident Land Fund" of such County, and the Treasurer shall open an account for each Municipality with the said fund; and if any two or more Municipalities having been united for Municipal purposes are afterwards disunited, or if any Municipality or part of Municipality shall hereafter be added to or detached from any County or to or from any other Municipality, the Treasurer shall make such corresponding alterations in his books, as that any arrears due on account of any parcel or lot of land at the date of the alteration, shall be placed to the credit of the Municipality within which the land after such alterations shall be situate; and if any union of Counties shall be about to be dissolved, all the taxes on non-residents' land imposed by By-laws of the Provisional Municipal Council of the Junior County, shall be returned to and collected by the Treasurer of the United Counties, and not by the Provisional Treasurer, and the Treasurer of the United Counties shall open an account forthwith for the Junior County with the non-resident land fund.

LXIX. And be it enacted, That the Treasurer of the County shall not be required to keep a separate account of the several distinct rates which may be charged on lands, but all arrears from whatever rates arising shall be taken together and form one charge on the land, and each Municipality in paying over any school or local rate, or its share of the Lunatic Asylum tax or of any County rate, shall supply out of the general funds of the Municipality any deficiency arising from the non-payment of any tax on land, and all sums which may at any time be paid to any Municipality out of the Non-Resident Land Fund of the County, shall form part of the general funds of such Municipality; Provided always, that the several Municipalities shall not be held answerable for any deficiency arising from abatements or inability to collect any tax on personal property.

LXX. And be it enacted, That it shall be lawful for the Municipal Council of the County from time to time, by By-law, to authorize the Warden to issue Debentures upon the credit of the said Non-Resident Land Fund for sums not less than Twenty-five Pounds each, so that the whole of the Debentures, at any time issued and unpaid, shall not exceed two thirds of all the arrears then due and accruing upon the lands in the County, together with such other sums as may be in the Treasurer's hands, or otherwise invested to the credit of the said fund; and such Debentures shall be negotiated by the Warden and Treasurer of the County, and the proceeds shall be paid into the said fund, and the interest thereon, and the principal, as they fall due, shall be payable out of the said fund, and such Debentures shall in no case be at a longer date than eight years.

LXXI. And be it enacted, That if at any time it shall occur, that there shall not be in the Non-Resident Land Fund moneys sufficient to pay the interest upon any Debenture, or to redeem the same when due, such interest or Debentures shall nevertheless be payable out of the General County Funds, and the payment thereof may be enforced in the same manner as is by law provided in the case of other County Debentures.

LXXII. And be it enacted, That it shall be lawful for the Municipal Council of the County, from time to time, to pass By-laws apportioning the surplus moneys in the Non-Resident Land Fund amongst the several Municipalities, rateably according to the moneys received and arrears due on account of the non-Resident lands in each Municipality; but such apportionment shall always be so limited that the Debentures unpaid shall never exceed two thirds of the whole amount to the credit of such fund.

LXXIII. And be it enacted, That the Treasurer shall not be entitled to charge to, or receive from the person paying taxes, any per centage thereon, but may receive from the fund such per centage upon all moneys in his hands, or such fixed salary in lieu thereof, as the County Council may by By-law direct.

LXXIV. And be it enacted, That it shall be the duty of the County Treasurer to prepare and submit to the County Council at its first Session in January every year, a Report, certified by the Auditors, of the state of the non-Resident Land Fund, which Report shall contain an account of all the moneys received and expended during the year, ending on the thirty-first of December next preceding, distinguishing the sums received on account of and paid to the several Municipalities, and received and paid on account of interest or Debentures negotiated or redeemed, and the

sums invested and balance in hand; a list of all Debentures then unpaid, with the dates at which they will become due; and a statement of all the arrears then due, distinguishing those due in each Municipality, and the amount due on Lands then advertised for sale, and which by law may be advertised during the ensuing year; and it shall be the duty of the Warden to cause a copy of such Report to be transmitted to the Provincial Secretary for the information of the Governor General.

LXXV. And be it enacted, That whenever in the foregoing Sections providing for the collection, funding and management of the arrears of taxes on the land of non-Residents, the words, "County," "Treasurer" and "Sheriff" occur, such words, as far as relates to the collecting, funding and managing the arrears of taxes on the lands of non-Residents in Cities, shall be held to mean respectively, "City," "Chamberlain" and "High Bailiff."

Responsibility of Officers.

LXXVI. 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, Village, 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 all 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.

LXXVII. And be it enacted, That if any Assessor or Clerk 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 or Clerk, 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 his 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.

LXXVIII. And be it enacted, That if any Clerk, Assessor or Collector, acting under this Act, shall make any unjust or fraudulent assessment or collection, or copy of any Assessor's or Collector's Roll, or shall wilfully and fraudulently insert the name of any person who should not have been entered in such Roll, or omit the name of any person who should have been entered in such Roll, according to the true intent and meaning of this Act, 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 Act.

LXXIX. And be it enacted, That if any Collector shall refuse or neglect to pay to the 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 Treasurer of the Municipality 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 or his sureties, and to pay to the Treasurer of the Municipality or City Chamberlain, the sum so unaccounted for, 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.

LXXX. 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 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.

LXXXI. 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 County in which the said City or other Municipality is situate, 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 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.

LXXXII. 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 Treasurer of the County 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 Municipality or City respectively.

LXXXIII. And be it enacted, That all money to be assessed, levied and collected under the authority of the Act passed in the Session held in the thirteenth and fourteenth years of Her Majesty's Reign, and intituled, *An Act to provide Funds for defraying the cost of the erection of the Lunatic Asylum and other Public Buildings in Upper Canada*, or under any other Act in force or hereafter to be in force in Upper Canada, by and under which, any moneys raised by local assessment or taxes are payable to the Receiver General of the Province, or to any other Public Officer of this Province, for the public uses of the Province or for any special purpose or use mentioned in such Act, shall be assessed, levied and collected by and accounted for and paid over to the same persons and in the same manner and at the same time, as local taxes, rates or assessments imposed on the same property for County or City purposes; and any such moneys as aforesaid shall in Law and Equity be deemed and taken to be moneys collected for such County or City so far as to charge every Collector, Chamberlain or Treasurer with the same, and to render him and his sureties responsible for the same and for every default or neglect of such Collector, Chamberlain or Treasurer in regard to the same in like manner as for or with regard to moneys to be assessed, levied and collected for the use of such City or County.

LXXXIV. And be it declared and enacted, That all moneys collected by any Township, Town or Village Collector for County purposes or for any of the purposes mentioned in the next preceding section, are and shall be payable by such Collector to the Township, Town or Village Treasurer, and by him to the County Treasurer, and that the Township, Town or Village Municipality is and shall be responsible for all such moneys to the County Municipality, and that any bond and security given by any Collector or Treasurer to the Township, Town or Village Municipality, that he will duly account for and pay over all moneys collected or received by him, does and shall apply to all moneys collected or received by such Collector or Treasurer for County purposes, or for any of the purposes mentioned in the next preceding section.

LXXXV. And be it enacted, That the Treasurer of every Township, Town or Village shall within fourteen days after the time appointed for the final settlement of the Collector's Rolls, pay over to the Treasurer of the County all moneys which were assessed and by law required to be levied and collected in the Municipality for County purposes, or for any of the purposes mentioned in the eighty-third section of this Act, (retaining for his fees two and a half per cent, thereon,) and if default is made in such payment, the County Treasurer may retain or stop a like amount out of any moneys which would otherwise be payable by him to such Municipality, or may recover the same by a suit or action for debt, or may, whenever the same has been an arrear for the space of three

months, by Warrant under his hand and seal, reciting the facts, direct the Sheriff of the County to levy and collect the amount so due with interest and costs from the Municipality in default; and the Sheriff upon the receipt of such Warrant shall proceed to levy and collect the said amount, as if the said Warrant had been a Writ of Execution issued by a competent Court of law, and he shall levy the said amount in the same manner and shall charge the same costs as is provided by the one hundred and seventy-ninth section of the Municipal Corporations Act of one thousand eight hundred and forty-nine, in cases of Writs of Execution.

LXXXVI. And be it enacted, That the County Treasurer or City Chamberlain shall be accountable and responsible to the Crown for all moneys to be assessed, levied and collected for any of the purposes mentioned in the eighty-third section of this Act, and he shall pay over such moneys to the Receiver General, less two and a half per cent, to be retained for himself, and the two and a half per cent, retained by the several Township, Town or Village Treasurers as hereinbefore authorized.

LXXXVII. And be it declared and enacted, That each and every County or City is and shall be accountable and responsible to Her Majesty, and to all other parties interested, that all moneys coming into the hands of the Treasurer or Chamberlain of such County or City in virtue of his office, shall be by him duly paid over and accounted for according to law; and such Treasurer or Chamberlain and his sureties shall be responsible and accountable for such moneys in like manner to the County or City, and any Bond or Security given by him that he will duly account for and pay over moneys coming into his hands belonging to such County or City, shall be taken and shall apply to all such moneys as are first above mentioned in this section, and may be enforced against such Treasurer or Chamberlain in case of default on his part, duly to account for and pay over any such moneys; and that if such default shall relate to School moneys or other Public moneys of the Province, Her Majesty may enforce the responsibility of the County or City, by stopping or retaining a like amount out of any Public moneys which would otherwise be payable to such County or City, or to the Treasurer or Chamberlain thereof, or by suit or action against such Corporation; and any party aggrieved by the default of any such Chamberlain or Treasurer may recover the amount due or payable to him, from the Corporation of such City or County, as money had and received to his use.

Miscellaneous.

LXXXVIII. And be it enacted, That if any person shall wilfully tear down, injure or deface any Assessment Roll, advertisement, notice, or other document, which is required by this Act to be posted up at some public place for the information of all persons interested, he shall, on conviction thereof in a summary way before any Justice of the Peace, or any other person acting in that capacity, and having jurisdiction in the locality, be liable to a fine of Five Pounds.

LXXXIX. And be it enacted, That the fines and forfeitures authorized to be summarily imposed by this Act, when it is not otherwise herein provided, shall and may be levied and collected by distress and sale of the offender's goods and chattels, under the authority of any Warrant of Distress for that purpose, to be issued by the Justice or other person before whom the conviction shall have

been had; and in case there shall be no goods or chattels to satisfy such Warrant, such offender shall and may be committed to the Common Gaol of the County for any period not exceeding one month.

XC. 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 "County" and "Township" shall be held to include Unions of Counties and Townships 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; and the words "County Council" shall include "Provisional County Council," unless there be something in the subject or context repugnant to such construction.

XCI. 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-four, and not before, except the section next following which shall come into force immediately after the passing of this Act.

XCII. And be it enacted, That if any new Municipality has been erected or set apart within any County so that there shall be no Assessment Rolls of such new Municipality for the year one thousand eight hundred and fifty-two, and that the just share of any County tax for the year one thousand eight hundred and fifty-three cannot be ascertained according to the provisions of the Assessment Law Amendment Act of 1851, the County Council shall nevertheless at the meeting to be held on the third Monday in June of the current year, in order to equalize the Assessment Rolls, examine the Rolls of one thousand eight hundred and fifty-two, of the former Municipality or Municipalities of which such new Municipality then formed part, and ascertain to the best of their judgment, what part of the assessment of such Municipality had relation to the new Municipality, and what part should continue to be accounted as the assessment of the original Municipality, and their several shares of the County tax for the year one thousand eight hundred and fifty-three, shall be apportioned between them accordingly.

XCIII. And be it enacted, That in citing and referring to this Act in any Statute, pleading, instrument or otherwise, it shall be sufficient, to use the expression "The Consolidated Assessment Act of Upper Canada, 1853."

Schedule A

- | | |
|--------|---|
| Column | 1, Name of taxable party. |
| Column | 2, Number of Concession, Street, Square or other designation of the local division in which the real property lies. |
| Column | 3, Number of Lot, House, &c., in such division. |

- Column 4, Number of Acres, or other measures, shewing the extent of the property.
- Column 5, Rental of each separate parcel of real property.
- Column 6, Yearly value of each separate parcel, when the rental is not assessed.
- Column 7, Actual value of each separate parcel.
- Column 8, Actual value (*or* yearly value) of all the real property of the party assessed.
- Column 9, Amount of taxable income.
- Column 10, Total value of personal property.
- Column 11, Yearly value of the same.

N. B. — Columns 5, 6 and 11 apply only to Cities, Towns, and Villages, and column 7 only to Townships.

Schedule B.

Appeals to be heard at the Court of Revision, to be held at _____ on the day of _____

Appellant. Respecting Whom. Matter Complained of.

A. B.	Self.	Overcharged on land.
C. D.	E. F.	Name omitted.
G. H.	I. K.	Not <i>bon â fide</i> occupant.
L. M.	N. O.	Personal property undercharged.
&c.	&c.	&c.

Schedule C.

Take notice that you are required to attend the Court of Revision at _____ on the _____ day of _____ in the matter of the following appeal:

Appellant (G. H.)

Subject (that you are not a bonâ fide occupant.)

To J. K.

(Signed) X. Y.
Township Clerk.