

Laws of Her Majesty's Province of United Canada, passed in the year 1854. Quebec: Stewart Derbyshire and George Desbarts, 1854.

18 Victoria – Chapter 21

An Act to make legal the Assessments made in Upper ' Canada during the year one thousand eight hundred and fifty-four, and to extend the time for making Assessments and collecting taxes. Assented to 18th December, 1854.

Whereas in many Municipalities in Upper Canada the Assessments were not completed within the time limited by law, and doubts exist whether Taxes in such Municipalities can be legally collected, and it is advisable to remove such doubts: 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, as follows:

- I. All the Assessments made in Upper Canada during the year of our Lord, one thousand eight hundred and fifty-four, shall be and are hereby declared to be legal and binding, notwithstanding the Assessors did not complete the same or the Assessments Rolls, or make their returns, within the time fixed by the Statute in that behalf; and the taxes and rates imposed by the Councils of the Municipalities wherein such default or errors have occurred, shall be collected as if the said Assessments and returns had been made and completed according to law.
- II. The twenty-fourth Section of the Statute of this Province passed in the sixteenth year of Her Majesty's Reign, chapter one hundred and eighty-two, shall be, and the same is hereby amended, and the time limited thereby for the completion of Assessments and return of the Assessments Rolls, shall be extended to the first day of May in each year, instead of the fifteenth day of April as thereby limited.
- III. In any case when a Collector of any Municipality may have heretofore failed or omitted, or may hereafter fail or omit to collect the taxes mentioned in his Collection Roll, or any portion thereof, by the fourteenth day of December, or by such other day in the year for which he may have been or may hereafter be Collector, as may have been or may hereafter be appointed by the Municipal Council of the County, it shall and may be lawful for the Council of such Municipality to authorize and empower by Resolution the said Collector or any other person in his stead to continue the levy and collection of such unpaid taxes in the manner and with the powers provided for by law for the general levy and collection of taxes; Pro-vided always that nothing herein contained shall be held to alter or affect the duty of the Collector to return his Collection Roll, or to invalidate or otherwise affect the liability of the said Collector or his sureties in any manner whatsoever.