

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, entitled "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 Ratable Property throughout this Province," and to render more effectual the several Laws of this Province, imposing Rates and Assessments by providing, under certain restrictions, for the levying such Rates and Assessments by the sale of a portion of the Lands on which the same are charged.

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WHEREAS, it is expedient to make perpetual a certain Act of the Parliament of this Province, passed in the fifty-ninth year of His late Majesty's Reign, entitled, "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Assessment of Lands, and other ratable property, throughout this Province;" except such parts thereof as are hereby repealed, and to render more certain the due collection of such RATES and ASSESSMENTS as are imposed upon Lands in this Province, by providing for levying, under certain Restrictions, the Assessments which may remain in arrear, by the sale of a portion of the Lands on which the same may be charged; Be it Enacted by the King's Most Excellent Majesty, by, and with the advice and consent of the Legislative Council and Assembly of the Province of Upper Canada, constituted and as-

sembled, by virtue of and under the authority of an Act of the Parliament of Great Britain, entitled, "An Act to repeal certain parts of an Act, passed in the fourteenth year of His Majesty's Reign, entitled, "An Act for making more effectual provision for the Government of the Province of Quebec, in North America, and to make further provision for the Government of the said Province;" and by the Authority of the same; That the twenty-third Section of the said first recited Act shall be, and the same is hereby repealed.

II. *And be it further Enacted by the Authority aforesaid,* That the grantee, owner, or occupier, of any Township, block, or parcel of Land, or any parcel thereof, which shall not have been surveyed by, or under the authority of, the Surveyor General of this Province, shall, on or before the first day of July next, cause to be returned to the Treasurer of the District in which such Land lies, a

schedule of such Land, or so much thereof as has been actually surveyed, and of which he is the owner or occupier, designating the same by numbers and concessions, or otherwise, according to such actual survey, or according to any plan or map thereof.

**III.** *And be it further Enacted by the authority aforesaid,* That if the owner or owners, occupier or occupiers of any such Land as aforesaid, shall refuse, or neglect to make, or cause to be made, such return as aforesaid, on or before the said first day of July next, he, she, or they shall forfeit and pay for such refusal or neglect, a sum equal to double the amount of the Assessments and Rates imposed by the several laws of this Province, upon the number of acres owned or occupied as aforesaid; and for every year thereafter, until such return shall be made as is herein required, the owner or owners, occupier or occupiers of such land, shall in like manner, forfeit for such neglect or refusal, double the amount of such Assessments and Rates as aforesaid, in proportion to the land so owned or occupied by him, her, or them.

**IV.** *And be it further Enacted by the authority aforesaid,* That the several penalties and forfeitures mentioned in the last preceding section of this Act, may be recovered upon information and complaint before any three of His Majesty's Justices of the Peace for the district in which

the lands ly; and shall be levied by warrant, signed by any two of the Justices who shall have heard such complaint, by distress and sale of the goods and chattels of any person or persons refusing or neglecting, as aforesaid; and that the said penalties shall be distributed as follows: that is to say, one half thereof to the Informer, and the remainder shall be paid to the Treasurer of the District, to be appropriated in like manner as the assessments levied for the general use of such district.

**V.** *And be it further Enacted by the authority aforesaid,* That whenever any Schedule of any Township, reputed Township, Block or Tract of Land, not surveyed under the authority of the Surveyor General of this Province, shall be returned by the owner or occupier thereof, under the provisions of this Act; the Treasurer of the District receiving such return, shall forthwith make an entry of the same in his Books; and the same shall be chargeable with assessments from the time of such return, in like manner as if returns thereof had been made by the Surveyor General of this Province; and all and every the provisions of the several Acts of this Province, relative to the collections of Rates and Assessments, and penalties for non-payment of the same, and all the provisions of this Act, relative to the levying Rates and Assessments in arrear, shall apply, in like manner, to such lands so returned.

**VI.** *And be it further Enacted by the authority aforesaid,* That the Treasurer of each and every District of this Province, for the time being, shall, at the General Quarter Sessions of the Peace, for each District respectively, which shall ensue next after the first day of July, which will be in the year of our Lord one thousand eight hundred and twenty-eight. present to the Justices in Quarter Sessions assembled, an accurate account of all Lands in his District, upon which the assessments imposed by the several Acts of this Province, or any part thereof, shall have been in arrear for the space of eight years, specifying in such account, the lot or parcel of Land, by the number, concession, and Township, or otherwise, as the same appears in the schedule furnished to the said Treasurer, and specifying also the amount due for assessments thereon, under the provisions of the said Acts, and that the Treasurer of each District shall, in like manner, at the Court of General Quarter Sessions of the Peace, which shall ensue next after the first day of July, in each and every year, after the year of our Lord one thousand eight hundred and twenty-eight, furnish an account of all the lots or parcels of Land in the several Townships, reputed Townships, or places of his respective District, upon which the Assessments, imposed by the said Acts, or any part thereof, shall be in arrear for the space of eight years.

**VII.** *And be it further Enacted by the authority aforesaid,* That upon such accounts, so to be made and ren-

dered by the several Treasurers, it shall be the duty of the Clerk of the Peace in each district; and he is hereby required to make out a writ for the levying of the Assessments appearing to be due in each township, reputed township, or place, specifying in such writ, the particular lot or parcel of land, and the amount due thereon, which may be in the form given in the schedule to this Act annexed, marked A., and may be signed and sealed by the said Clerk of the Peace, as by order of the Court of General Quarter Sessions, either during, or after the sitting of the said Court, and shall be directed to the Sheriff of each district respectively, directing him to levy the amount therein stated to be due; together with the fees hereinafter mentioned, by sale of such portion of the lands and tenements on which the Assessments are respectively chargeable, as may be sufficient for that purpose, provided there be no distress upon the said lands, from whence the same may be made; and that if there be such distress, then to levy the same by sale of such distress.

**VIII.** *And be it further Enacted by the authority aforesaid,* That the said writs shall be returnable at the third Quarter Sessions which shall ensue after issuing the same, and that the Sheriff shall be directed by the said writs to have the monies which he shall levy upon the same, at the said Court, and that the payment of the same to the Treasurer of the District respectively, shall be sufficient to discharge such Sheriff.

**IX.** *And be it further Enacted by the authority aforesaid,* That the Treasurer of each and every district of this Province, shall cause to be inserted in the Upper-Canada Gazette, and also in some public newspaper of such district respectively, a list of all the lots or parcels of Land which shall be returned by him in his accounts, under this Act, as liable to sale for arrears of assessments, within one month after the rendering of his said account; and shall charge the expense attending the same in his accounts with the district: And if there be no newspaper published within any district of this Province in which the said lands shall be situate, then the said Treasurer shall cause a list of the several lots or parcels of land, liable to sale as aforesaid, in each township, reputed township, or place, to be affixed in some conspicuous place in the said township, within one month from giving in his said account; and shall charge for each List, so affixed, the sum of Five Shillings, and no more.

**X.** *And be it further Enacted by the authority aforesaid,* That every Sheriff shall, within one month after the receipt of any Writ to him directed, under this Act, insert a notice in the Upper-Canada Gazette, and also in all the printed newspapers of his district; or if there be no newspaper published within his district, shall affix a notice, in writing, upon the Door of the Court-House, or place where the Courts of General Quarter Sessions of the Peace are usually holden, of the time and place in which he will attend to sell such

portion of the lands on which assessments are to be levied, in the several townships, reputed townships, or places, as shall be sufficient to discharge the same; and that he shall also cause to be affixed in two or more places in each and every inhabited township, reputed township, or place, a notice of the time and place of Sale of the Lands, under this Act, within such township, reputed township, or place.

**XI.** *And be it further Enacted by the authority aforesaid,* That no sale of lands, under this Act, shall take place, in less than Six Months from the time of delivering the writ to the Sheriff, nor shall be made out of the township, reputed township, or place in which the lands ly, unless the same shall be so thinly inhabited as to have no meetings held within it for the election of Parish Officers, in which case, the Sale shall be in the Township to which the same may be annexed, for the purpose of holding its annual Town Meeting.

**XII.** *And be it further Enacted by the authority aforesaid,* That the mode of selling the said Lands shall be by Public Auction, as follows:— that is to say, The amount of assessments in arrear upon the said Lands respectively, shall be declared, and also the expenses attending the said writ, as the same are hereinafter established; and the person who shall offer to pay the said assessments and expenses, for the least quantity or portion of the said Lands on which they are charged, shall be considered the Purchaser thereof.

**XIII.** *And be it further Enacted by the authority aforesaid,* That the Sheriff shall expose to sale, upon such writ as aforesaid, the several lots or parcels of land therein mentioned, in the following manner: that is to say, He shall begin at the front angle on that side from whence the lots are numbered, and measure backward, taking a proportion of the width, corresponding in quantity with the proportion of such particular lot, in regard to its length and breadth, according to the quantity required to make the sum demanded; and at every subsequent sale of a portion of the same lot, or parcel of land, under this Act, shall proceed to take a tract of equal width as the former, measuring backward from the limit of the tract last sold.

**XIV.** *And be it further Enacted by the authority aforesaid,* That in every case in which, from the position or the description of the tract, the mode last mentioned cannot be pursued, then it shall be in the discretion of the Sheriff to expose to sale such portion of the lot or parcel of land as shall appear to him most for the interest of the proprietor thereof.

**XV.** *Provided always nevertheless, and be it further Enacted by the authority aforesaid,* That nothing in this Act contained shall extend to authorise the sale of any greater or other interest in the Reserved Lands of the Crown or Clergy, held in lease for payment of arrears of assessments, than is possessed by such lessee, or his assignee.

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**XVI.** *And be it further Enacted by the authority aforesaid,* That it shall be in the power of the Sheriff to adjourn such sale from day to day, at his discretion, giving public notice thereof; and that if any purchaser shall not pay the amount declared on the day of sale, it shall be in the power of the Sheriff to resell the same, on any other day to which the sale of such lands shall be adjourned.

**XVII.** *And be it further Enacted by the authority aforesaid,* That on payment by any purchaser, under this Act, of the sum declared to be demanded, in respect of any lot or parcel of land, the Sheriff shall give him a Certificate under his hand, specifying the particulars of such sale; and the purchaser may forthwith go into possession of the parcel of land bid off to him, as aforesaid; but, if within twelve calendar months from the time of such sale, the proprietor of the lot, or any one on his behalf, shall pay to the Treasurer of the district, the amount levied by sale of a portion of the same, and the expense of such levy, together with twenty per cent. in addition to the same; then he shall be entitled to resume possession of the parcel of land so sold; and the Treasurer shall, on demand, pay to the purchaser thereof, his executors, administrators or assigns, the whole amount so paid to him, and the right acquired by such purchase, shall thenceforth wholly cease and determine.

**XVIII.** *And be it further Enacted by the authority aforesaid,* That if, at the expiration of twelve months from the time of such sale, the land so sold shall not be redeemed, as aforesaid, then the Sheriff, for the time being, shall, on demand by the purchaser or purchasers, his heirs or assigns, execute a conveyance to him or them, in fee simple, of the parcel of land so sold by public auction, under the provisions of this Act; which conveyance may be according to the form given in the Schedule to this Act annexed, marked B. or as near thereto as may be, and shall be executed by the said Sheriff, free of any charge to the party.

**XIX.** *And be it further Enacted by the authority aforesaid,* That before the Sheriff shall deliver to a purchaser any conveyance of lands sold under the provisions of this Act, he shall deliver to the Register of the County in which such lands are situate, a Certificate of such sale under his hand and seal of office, stating the name of the purchaser, the sum paid, the number of acres sold, the lot or tract, of which the same form part, and the date of such conveyance; and may comprise in any one certificate, a schedule of all or any number of such conveyances; which certificate shall be to such Register a sufficient authority, in place of a memorial, to record such conveyance or conveyances respectively.

**XX.** *And be it further Enacted by the authority aforesaid,* That the Register of any county, having re-

ceived from the Sheriff such certificate as above mentioned, shall, on production of any conveyance made, under the authority of this Act, enter on record a transcript of such conveyance, which shall be deemed to be a sufficient registry thereof; and for such registry, and the certificate thereof in the usual form, the Register shall be entitled to receive of the party the sum of Two Shillings and Sixpence, and no more.

**XXI.** *And be it further Enacted by the authority aforesaid,* That if any Treasurer shall delay to make the returns or accounts required of him by this Act, for two Courts of General Quarter Sessions of the Peace, after that in which the same ought, by this Act, to be presented, he shall, by such neglect, on conviction thereof at the Assizes, forfeit his office, and the Justices of such district shall forthwith appoint another Treasurer in his room, according to law: And if the Justices shall neglect to make such appointment, then it shall be lawful for the Governor, Lieutenant Governor, or Person administering the Government of this Province, to appoint another in his room, during pleasure; taking such security to His Majesty, for the due performance of the said office, as to the said Governor, Lieutenant Governor, or Person administering the Government, shall seem just.

**XXII.** *And be it further enacted by the authority aforesaid,* That no omission of any direction contained in this Act, relative to notices or forms

of proceeding, previous to any sale made under this Act, shall extend to render such sale invalid, but the person guilty of any such omission or neglect, shall be liable to punishment therefor, and shall answer to the party for any damage occasioned thereby, in any legal proceeding that may be properly instituted for that purpose.

**XXIII.** *And be it further Enacted by the authority aforesaid,* That the monies received by the Sheriffs of the several districts under this Act, shall be by them paid to the Treasurer of their respective districts, and shall be appropriated and applied in the same manner as the monies collected under the said Act, passed in the fifty-ninth year of His late Majesty's Reign.

**XXIV.** *And be it further Enacted by the authority aforesaid,* That the Treasurer of each district shall be entitled to receive the sum of Five Pounds in account with the district, for every account furnished under this Act, and may deduct the same sum to his own use, out of monies paid into his hands under this Act, as out of other Assessments by the laws in force.

**XXV.** *And be it further Enacted by the authority aforesaid,* That the Clerk of the Peace, in every district, shall receive for each writ which he shall make out for the several town-

ships in his district, under this Act, the sum of Ten Shillings.

**XXVI.** *And be it further Enacted by the authority aforesaid,* That the Sheriff of each district shall and may charge the sum of Seven Shillings and Six-pence upon every sale, for his fees of sale; and shall levy the same, in addition to the sum mentioned in his writ; and that he may retain out of all monies to be paid over by him, under this Act, the sum of Three Pounds for every Hundred Pounds.

**XXVII.** *And be it further Enacted by the authority aforesaid,* That the Treasurer in each and every district of this Province, shall, and he is hereby required, to give to any person paying Assessments upon Lands, who shall require the same, a receipt, specifying the amount of payment, and the particular Lot, portion of a Lot, or other parcel of Land, in respect of which the same is paid.

**XXVIII.** *And be it further Enacted by the authority aforesaid,* That from and after the passing of this Act, the Twenty-fourth Section of the said Act of the Parliament of this Province, passed in the fifty-ninth year of His late Majesty's reign, shall be, and the same is, hereby Repealed: And, that the Assessments and Rates, by the said Act imposed, may be according to the form hereunto subjoined.



# SCHEDULE A.



*District of*

*To Wit.*

} *To the Sheriff of the District of*

**W**HEREAS, by the Account rendered by the Treasurer of the said District of \_\_\_\_\_ to the Justices of the Peace for the said District, in General Quarter Sessions assembled, according to the Act of the Parliament of this Province, passed in the fourth year of the Reign of His Majesty King George the Fourth, entitled “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, entitled, ‘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 Ratable Property, throughout this Province,’ and to render more effectual the several Laws of this Province, imposing Rates and Assessments, by providing, under certain restrictions, for the Levying such Rates and Assessments, by the Sale of a Portion of Lands on which the same are charged;”—it appears that the Assessments, or some part thereof, which are imposed upon Lands by the several Statutes of this Province, have been suffered to remain in arrear beyond the space of eight years, upon the lots or parcels of Land herein-after mentioned; and that the said lots or parcels of Land stand respectively charged with the sums herein set forth; that is to say,—(here state the Lots or Parcels of Land, with the sum charged against the same in the Treasurer’s accounts so remaining in arrear, up to the expiration of the last year before such account was rendered.)

**T**HESE are, therefore, in His Majesty’s Name, to command you to levy the several Sums of Money herein-mentioned, by Sale of such portion of the Lands on which the said Assessments are respectively charged, as may be sufficient for that purpose, together with the Fees allowed by the said Act, passed in the fourth year of the Reign of King George the Fourth, to be levied on this Writ, duly observing



A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
				NAMES.					AMOUNT OF ASSESSMENT.							
				No. of Acres of Land.					No. of Males resident in the family.							
				No. of females resident in the family.					No. of remales resident in the family.							
				Total number of Persons resident in each family.					HOUSES.							
				Town Lots in Kingston, York, Niagara, and Queenston at Fifty Pounds each.					MILLS.							
				Town Lots in Cornwall, Sandwich, Johnstown & Belville. at twenty-five pounds each												
				Town Lots in Brockville at Thirty Pounds each.												
				Squared or hewed timber on two sides one story.												
				Additional fire places.												
				Frames under two stories.												
				Additional fire places.												
				Squared timber two stories												
				Additional fire places.												
				Framed, Brick, or Stone, of one story, with not more than 2 fire places.												
				Additional fire places.												
				Framed, Brick, or Stone, of two stories, with not more than 2 fire places.												
				Additional fire places.												
				Wrought by water, with one pair of Stones.												
				Additional pairs of Stones.												
				Saw Mills.												
				Merchant's Shops.												
				Store Houses.												
				Stone- Horses for covering Mares for hire or gain.												
				Horses of three years old and upwards.												
				Oxen four years old and upwards.												
				Milch Cows.												
				Horned Cattle from two to four years old.												
				Close Carriages with four wheels, kept for pleasure.												
				Phaeton or other open Carriage kept for pleasure, only with four wheels.												
				Curricles, Gigs, or other carriages with two wheels, kept for pleasure.												
				Waggons kept for pleasure.												
				Rate per Pound.												
				S.												
				D.												
				Uncultivated.												
				Cultivated. <i>Arable</i>												
				No. of Lot or other designation. (If a part describe which it is).												
				No. of Concession or other description.												
				Over sixteen years of age.												
				Under sixteen years of age.												
				Over sixteen years of age												
				Under sixteen years of age.												
				Total number of Persons resident in each family.												
				Town Lots in Kingston, York, Niagara, and Queenston at Fifty Pounds each.												
				Town Lots in Cornwall, Sandwich, Johnstown & Belville. at twenty-five pounds each												
				Town Lots in Brockville at Thirty Pounds each.												
				Squared or hewed timber on two sides one story. <i>2 1/2 ft x 10 ft</i>												
				Additional fire places.												
				Frames under two stories.												
				Additional fire places.												
				Squared timber two stories <i>2 1/2 ft x 10 ft</i>												
				Additional fire places.												
				* Framed, Brick, or Stone, of one story, with not more than 2 fire places.												
				Additional fire places. <i>2 1/2 ft x 10 ft for second or third or fourth</i>												
				Framed, Brick, or Stone, of two stories, with not more than 2 fire places.												
				Additional fire places.												
				Wrought by water, with one pair of Stones.												
				Additional pairs of Stones.												
				Saw Mills.												
				Merchant's Shops.												
				Store Houses.												
				Stone- Horses for covering Mares for hire or gain.												
				Horses of three years old and upwards.												
				Oxen four years old and upwards.												
				Milch Cows.												
				Horned Cattle from two to four years old.												
				Close Carriages with four wheels, kept for pleasure.												
				Phaeton or other open Carriage kept for pleasure, only with four wheels.												
				Curricles, Gigs, or other carriages with two wheels, kept for pleasure.												
				Waggons kept for pleasure.												
				Rate per Pound.												
				S.												
				D.												

\* here framed houses of one story are appraised at £40 - which is not above as another item they are appraised at £35 - the app. for plan in the one is 5 £ and in the other 10 £ - the increased app. is not authorized by the Stat - see 2 Clause of 59 - pro 3 - Ch. 7 - Sec 457

Town Lots in North an omitted in this app. Roll - and also in the former one amount to the 59 pro 3 -

the directions of the said last-mentioned Act, in respect of such Sale: Provided there be no Distress upon the said Lands respectively, from which the said several sums, or either of them, may be made.

AND if there be such Distress, then that you levy the same by such Distress, together with such Fees as aforesaid, rendering the overplus, if any there be, to the Owner thereof.

AND whatever Monies you shall levy, by virtue of this Writ, have before the Court of General Quarter Sessions of the Peace, in and for the said District, which shall begin, and be holden on the day of next, together with this Writ.

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## SCHEDULE B.

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**THESE ARE TO WITNESS**, That, in consideration of the Sum of                      paid to me by A. B. of                      being the Purchaser, at Public Auction, of the Parcel or Tract of Land herein-after mentioned, sold to pay Assessments, under a Writ to me directed, according to the Law in that behalf:—I, C. D. Sheriff of the District of                      do, by these presents, Grant, Bargain, and Sell, unto the said A. B., his Heirs and Assigns,—[describe the Parcel of Land sold,] **TO HAVE AND TO HOLD** the Premises hereby Bargained and Sold, and all Benefit and Advantage thereto belonging, unto the Use of the said A. B. his Heirs and Assigns, for ever.

IN Witness whereof, I have hereto set my Hand and Seal of Office, this                      day of                      in the year of Our LORD                      .

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*Humble the Legislature borrow*