AN ACT

To amend the Real Estate Tax Act, 1860.

WHEREAS, it is expedient to amend the Real Estate Tax Act, 1860.

Be it enacted by the Governor, on Her Majesty's behalf, by and with the advice and consent of the Legislative Council and Assembly, as follows :

This Act may be cited for all purposes as the Real Estate Tax Amendment Act, 1862.

The Real Estate Tax Act, 1860, is hereby repealed, save as to all taxes accrued due previous to the passage of this Act.

The term Real Estate includes for the purposes of this Act all buildings whether moveable or immoveable, erected on land, and all mines, minerals, quarries, and fossils in and under the same.

There shall be raised, levied and collected upon all Real Estate in the Electoral Districts of the Colony of Vancouver Island and its Dependencies, except as hereinafter mentioned, as from the day of an annual tax of £1 per centum on the market value thereof, and to be paid for the use of Her Majesty, Her Heirs and Successors.

First exception.—All Real Estate vested in or held in trust for Her Majesty, or for the public uses of the Colony, either unoccupied or occupied by some person in an official capacity.

Second exception.—All property vested in any person or body corporate in trust for, or for the use of any Tribe or body of Indians.

Third exception.—Every place of Public Worship, Churchyard, Burying Ground, Public School-house, Public Roadway, Square, Town or City Hall, Gaol, House of Correction, Lock-up House, and Public Hospital, with the land absolutely requisite for the due enjoyment thereof.

Fourth exception.—All agricultural buildings, fences and other improvements.

The Governor shall, before the 1st of January next, and may immediately after the passage of this Act, and from time to time, appoint a permanent Assessor who shall assess Real Estate for the entire Colony of Vancouver Island and its Dependencies.

It shall be the duty of such Assessor to devote his entire time to the duties of his office, and the collection and adjustment of all information necessary and proper for the due execution of his duties.

It shall be the duty of the Assessor, also, to attend at the sittings of the Court of Revision, and to afford all information and assistance to the said Court which may be in his power.

The said Assessor may also be appointed Assessor under the Trades Licenses Amendment Act, 1862 ; and in the event of a permanent Assessor being appointed by virtue of any Act to be passed in the present or any future Session for the purpose of amending the Road Act, 1860, the said Assessor may be also appointed to fulfil such duties.

The Assessor may also be called on to make such Assessment Roll as may be required by the Corporation of the City of Victoria, and in such manner as the Corporation may by by-law direct.

The said Assessor shall retain office *durante bene placito*, and his Salary shall be the sum of

The Assessor shall, on the 1st of January of each year, publish in one or more of the papers circulating in the Colony, and (when published) in the Government Gazette, a notice in the following form :

NOTICE.

Real Estate Assessment.

All persons, owners of Real Estate in any Electoral District, are requested to make a statement in writing according to the form A, hereunto annexed, of what Real Estate they hold, and where situated ; to describe such Real Estate, giving the admeasurements thereof ; to state what its actual market value is, and the value of the improvements thereon ; and to deliver such statement at the office of the of Vancouver Island and its Dependencies, on or before the 1st day of February next.

SCHEDULE A.

Owner's Name.	Place of Residence.	Amount of Property, and where situated.	Admeasurements.	Market value.	Value of Improvements.

The said notice shall be published in such paper or papers, and in the Gazette as aforesaid, for a space of Fourteen (14) days from the day of issuance thereof.

The Assessor shall, on or before the 1st day of May, compare the statements with the information which he shall have obtained and from the result at which he may have arrived, make out a list of all Real Estate, in respect of which the said tax has to be paid, specifying the locality, nature and extent of the Real Estate, the names of the owners thereof, and the amount of the tax payable.

The Assessor, before the completion of his roll, shall transmit by post to every person named thereon, whose place of abode is known to the said Assessor, a notice of the actual value at which his Real Estate has been assessed, and the amount to be paid.

The Assessor shall attach to the Assessment Roll of each District a certificate signed by him and verified by oath or affirmation, which shall be in the form following :

"I do certify that I have set down in the above assessment all the Real Estate liable to taxation situate in the and the true market value thereof, in each case according to the best of my information and judgment ; and I further certify, that I have entered therein the names of all the resident householders and freeholders, and of all other householders and freeholders who have acquired 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 *bona fide* occupier or owner of the property set down opposite his name, for his own use or benefit."

The Assessor shall deliver to the Treasurer the Assessment Roll completed and added up, with the certificates and affidavits attached thereto, and shall deliver a copy of every such roll arranged in alphabetical order of surnames to the Sheriff, who shall post up true copies thereof in three or more convenient places in the District to which such Assessment Roll belongs, and to be maintained there until after the meeting of the Court of Revision.

The Assessor shall, at all reasonable times, have free access to the records of the Land Office, and the office of the Registrar General of Real Estate for the purpose of obtaining information.

Court of Revision.

The Governor may appoint Five persons to be the Court of Revision for each District; Three members of the Court of Revision shall be a quorum; the members may choose their own Chairman, who shall have a casting vote in case of an equality, and a majority of those present at any meeting may decide all questions.

The Treasurer shall deliver a copy of the said Assessment Roll to the Chairman of the Court of Revision.

The Court shall meet within Three days after the delivery of the copy of the roll aforesaid, and shall continue their sittings from time to time, until the business of hearing appeals presented to them is disposed of; and they shall finally decide upon such appeals and deliver the roll as amended to the Treasurer within Sixty days from their first sitting.

The Court, or any member thereof, may administer an oath to any party or witness; the wilful violation of which oath shall be punishable as perjury.

The Court shall try all complaints with regard to wrongful assessments or omissions, and may amend the roll accordingly.

The proceedings for the trial of complaints shall be as follows:

Any person complaining of an error or omission, undercharge or overcharge in respect of any land, shall personally, or by his agent, within Fourteen days after the posting up of the roll, give notice in writing to the Assessor that he considers himself aggrieved for any or all of the causes aforesaid, giving the number of the Lot or Section, where situated, name of the owner and the nature of the complaint.

The Sheriff shall post up in some convenient and public place within the District, a list of all complaints against the Assessment Roll, with a concise description of the matter complained of, together with an announcement of the time when the Court shall be held to hear complaints.

Such list may be in the form following:

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

Complainant.	No. of Lot or Section.	Belonging to	Nature of Complaint.	Date when the Court shall meet to hear complaints.

The Sheriff shall also advertise in one or more of the papers circulating in the Colony, and also in the Government Gazette (when published) the time at which the Court will hold its first sitting.

The Court, after hearing the complaints, and the Assessor and any witnesses adduced by or on behalf of either of them, shall determine the matter and confirm or amend the roll accordingly.

If either party fails to appear either in person or by an agent, the Court may proceed *ex-parte*.

The roll as finally passed by the Court, and certified by them as so passed, shall bind all parties concerned, notwithstanding any defect or error committed in or with regard to such roll.

The Assessment Roll as finally passed, shall, within Ten days from its final passage, be posted up by the Sheriff in at least Three conspicuous places in each District and shall also be published in one of the papers and Government Gazette as aforesaid.

Any member of the Court of Revision, whether now or hereafter to be appointed, may resign his appointment, and any member of the said Court who shall be absent from the Colony for a fortnight, or unable from ill health to attend the sittings of the said Court for a space during the period in which the said Court shall be sitting, shall be deemed to have vacated his seat. The absence of a member from the sittings of the Court for the continuous space of a fortnight shall be conclusive evidence that his seat is vacated.

Whenever any person or persons shall fail to make a return of the Real Estate in respect of which he or they are liable to be assessed, or shall fail to make a clearly intelligible return of the same Real Estate, the Assessor may, if he is unable to obtain the information necessary to ascertain the specific Real Estate so not returned or so unintelligibly returned, assess the whole Lot or Section of land (according to the official map) or any part thereof unreturned or unintelligibly returned by any person, and all improvements and buildings thereon, to any one or more of the persons so unintelligibly returning the same, or on a list to be styled the Unknown List, as the case may require.

Any person to whom the whole of a Lot or Section is assessed, and any person whose Real Estate is assessed in the Unknown List may show to the Court of Revision that some other person or persons should have been assessed with a part thereof, or with the improvements thereon, and the Court of Revision may order a notice to be served on such person or persons who is stated as being the person who should have been assessed, or left at the property so assessed, directed to him or them as the Court may deem expedient, requiring him or them to attend the Court at a day in such notice to be fixed in order that the Assessment Roll may be modified accordingly.

If such person or persons shall fail to attend, or if the Court upon hearing the case so think fit, the Court may order such person or persons to be added to the Assessment Roll, and may modify the assessment of the complainant by placing a portion of the complainant's assessment against the added person or persons, or may make such other alterations in the Assessment Roll as the nature of the case may require.

Any person assessed upon the said Assessment Roll who may be desirous of paying the assessment previous to the completion of the equalization of the said roll by the Court of Revision, may do so provisionally by paying the amount mentioned in the said roll to the Treasurer, who shall give to such person a receipt for such monies as follows:

Real Estate Tax Amendment Act, 1862.

PROVISIONAL RECEIPT.

Received of of the sum of being the amount for which he is assessed for Real Estate (particulars of Real Estate from the roll) on the Assessment Roll for the One per cent. tax, 186 and which payment is *pro tanto* in discharge of the amount at which such Real Estate shall be finally assessed by the Court of Revision.

The said provisional receipt shall be a discharge only for so much of the amount finally assessed as is therein mentioned, and any surplus shall be levied, collected and paid, and bear interest in the manner provided by the said Real Estate Tax Act, 1862, for the entire assessment.

Any person neglecting to return Real Estate in respect of which he is liable to assessment shall be liable personally to an additional duty of One-Eighth of One per cent. upon the market value of such Real Estate, to be assessed, collected, and paid in the same manner as the One per cent. Tax.

Such additional One-Eighth of One per cent. shall also be a primary charge upon the said

Real Estate in like manner, and to the same extent as is hereinafter provided with regard to the said One per cent. Tax.

The person liable to pay the assessment shall be personally liable for the amount of the said assessment.

The Real Estate, in respect of which an assessment has been made, shall also be primarily liable for the amount assessed, and such liability shall be the first charge on said Real Estate

All monies due under the provisions of this Act shall be paid into the Treasury at Victoria.

If the amount assessed in respect of any Real Estate be not paid into the Treasury within Thirty days after the date of the publication of the roll as finally passed, an amount equivalent to Five per cent. upon the amount due shall be paid, collected, and levied in addition to the amount due; and if payment be not made in Sixty days from the date of the publication aforesaid, the Sheriff shall levy the same by distress of the goods and chattels of the person liable to pay the same; and if such person cannot be found, or is not known, or in default of a sufficient distress, by the sale of so much of the Real Estate in respect of which such assessment continues either partially or entirely unpaid, as shall be approximately sufficient to pay the amount assessed, together with the Five per cent. aforesaid.

The Sheriff, in effecting such sale, shall select such part of such Real Estate as he may consider most advantageous to the owner of such Real Estate to be sold first, and the owner or his agent may advise with the Sheriff upon the subject.

The Sheriff shall advertise in one of the newspapers circulating in the Colony, and shall post up in Six conspicuous places in each District wherein Real Estate is liable to be sold for non-payment of assessment, a notice of the Real Estate liable to be sold, the hour and day upon which he proposes to sell the same not being less than Twenty-one days from the date of such notice, and the place where he proposes to conduct such sale.

Upon the day fixed for the sale aforesaid, the Sheriff shall, within Two hours after the hour fixed, put the Real Estate up to auction and sell the same to the highest bidder.

If at the time appointed for the sale no bidders appear, or bid a sum equivalent to the amount due in respect of the said assessment, and the probable costs hereinafter mentioned, the Sheriff may adjourn the sale and so on from time to time.

The purchaser, until the expiration of One year, shall hold the Real Estate in fee simple, subject to the right to redeem hereinafter provided.

The owner of any Real Estate which may hereafter be sold for non-payment of taxes, or his heirs or assigns, may at any time within One year from the day of sale redeem the estate sold, by paying to the Treasurer for the use and benefit of such purchaser, or his legal representatives, the sum paid by him, together with Twenty per cent. thereon, and the said Treasurer's receipt shall be the evidence of the redemption.

The certificate of the Sheriff as to the amount payable for the redemption of the Real Estate so sold as aforesaid, shall be produced and delivered to the Treasurer as his authority to receive the said money.

From and after the payment 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 Real Estate in question.

The amount so paid by the person redeeming shall be paid over by the Treasurer, on application, to the purchaser or his representatives.

Purchasers shall not, during the said year, commit or allow waste upon the Real Estate purchased.

The Sheriff shall, at the expiration of the said year, if no redemption has taken place, convey such Real Estate to the purchaser whose title shall be an absolute and indefeasible estate in fee simple, notwithstanding any irregularity or informality in such sale, or the proceedings prior thereto or subsequent thereon.

The Sheriff shall defray the expenses prior to and of such sale and attendant thereon out of the purchase money, and next the amount due in respect of said assessment, and shall pay the residue thereof into the Treasury in trust for the person or persons to whom as Real Estate it shall belong.

The term "agricultural improvements" shall include all improvements in or upon the land, all fences, gates, barns, stables, stiles, out-houses, and laborers' dwelling houses.