



BRITISH COLUMBIA.

ANNO TRICESIMO

VICTORIÆ REGINÆ.

NO. 2.

An Ordinance in aid of the Municipal Taxation in Victoria.

[12th February, 1867.]

WHEREAS it is expedient to raise certain Municipal Taxes for Preamble.
the City of Victoria, and for that purpose to empower the Corporation of that City to levy the same, in aid of the powers of Taxation conferred under the "Victoria Incorporation Act, 1862."

Be it enacted by the Governor of British Columbia, by and with the advice and consent of the Legislative Council thereof, as follows:

I. The By-Law passed on the 21st of January, 1867, by the Mayor and Councillors of Victoria, under the provisions of the "Victoria Incorporation Act, 1862," and hereto annexed, shall be deemed to have been rightly made, and is hereby declared to be Law, and shall be enforced and enforceable accordingly, against all persons whomsoever liable thereunder. Confirms By-Law of 21st January, 1867.

II. For the purpose of ascertaining the correctness of any of the Returns required by the said By-Law to be made, or in case of default in making any such Returns, or in case of any dispute or question respecting the same, the said Municipal Council shall have authority to correct all such Returns, and to decide upon all questions thereon arising, the Assessment to be made in respect thereof, and the persons chargeable therewith, which decision shall be final; provided that three days previous notice of the hearing of the matter therein brought in question shall have been given to the person chargeable therewith, or left at his last known place of business or abode, or with his agent, by him authorised to act in his behalf. Municipal Council may correct Returns &c., on due notice being given.

III. For the purpose of determining any question hereby referred to the decision of the said Council, such Council shall have authority to decide the same by lawful evidence in that behalf, and for this purpose to tender an Oath to any Witness to speak the truth in any question before them. Council may hear evidence and administer Oaths to Witnesses.

IV. The By-Law herein referred to and the powers hereby conferred, may be immediately acted upon and put in force until and including the 31st day of March, 1868. Provided that all Rates and Assessments leviable under this Ordinance and By-Law respectively, and in arrear, shall be recovered and recoverable hereunder on and after the said 31st March, 1868; and for the purposes of this Ordinance, Assessments not paid Quarterly in advance shall be deemed to be in arrear. By-Law in force to 31st March, 1868, and subsequently as regards arrears.

V. In the construction of this Ordinance whenever in describing or referring to any person or party, matter or thing, any word importing Interpretation Clause.

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porting the masculine gender or singular number is used, the same shall be understood to include and shall be applicable to several persons and parties as well as one person or party, and females as well as males, and bodies corporate as well as individuals, and several matters and things as well as one matter or thing, unless it otherwise be provided or there be something in the subject or context repugnant to such construction.

Short Title.

VL This Ordinance may be cited for all purposes as the "Victoria City Aid Ordinance, 1867."

Passed the Legislative Council the 5th day of February, A. D. 1867.

CHARLES GOOD,
Clerk.

ARTHUR N. BIRCH,
Presiding Member.

Assented to, in Her Majesty's name, this 12th day of February, 1867.

FREDERICK SEYMOUR,
Governor.

THE BY-LAW WITHIN REFERRED TO.

**MUNICIPAL BY-LAW FOR RAISING A REVENUE WITHIN
THE CITY OF VICTORIA.**

Whereas it is expedient for the good government of the City of Victoria that an Annual Revenue be raised for Municipal purposes;

Be it therefore enacted by the Mayor and Councillors of the City of Victoria, under and by virtue of the power and authority vested in them by an Act intituled "An Act to Incorporate the City of Victoria," passed the second day of August, A. D. 1862, in the twenty-sixth year of the Reign of Her Most Gracious Majesty Queen Victoria, as follows:

1. That a Rate be raised, levied, and collected, from and upon all Real Estate within the limits of the City of Victoria (including the Improvements thereon), not exceeding One-quarter of One per Cent on the value thereof, as laid down on the Government Assessment Roll for the year ending June the thirtieth, 1866.
- 2 All Improvements on Real Estate which are not included in the said Government Assessment Roll, shall be liable to the said Assessment of One quarter of One per Cent upon the value thereof, to be determined as hereinafter mentioned.
3. There shall be raised, levied, and collected, upon and from all occupants of premises used for professional or business purposes within the City limits, an Annual Municipal Rate not exceeding Three per Cent upon the Rentals of such premises, and all persons occupying their own premises shall be liable to the said Rate, and the Rental thereof shall be determined as next hereinafter mentioned.
4. All persons liable under the third Section of this By-Law shall make a Return to the Town Clerk, at the City Council Chambers within Fourteen days after the passage and publication hereof, of the monthly or other periodical Rental paid by them, or (if such persons occupy their own premises) of what they deem to be a fair value of such Rental, and such Return shall be in the Form hereunto annexed and marked Schedule A.
5. All persons owners of Improvements not included in the said Government Assessment Roll, as mentioned in Section 2 of this By-Law, shall also make a Return of the same to the Town Clerk, at the City Council Chambers, within Fourteen days after the passage and publication hereof, in the Form hereunto annexed, and marked Schedule B.
6. There shall be raised, levied, and collected, from and upon all Agents of Fire Insurance Companies, an Annual Rate not exceeding One-half of One per Cent upon the amount of all property Insured by them within the City limits, to be applied to and for the use of the Victoria Fire Department.
7. All Agents of Fire Insurance Companies liable as in the sixth Section is mentioned, shall make a Return of all property respectively Insured by them, to the Town Clerk, at the City Council Chambers, within

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within Fourteen days after the passage and publication hereof, in the Form hereunto annexed, and marked Schedule C; and if such Return be not so made, the Council shall determine the Rate to which they shall be respectively liable, and such determination shall be final.

8. All persons failing to make such Returns in the Forms marked Schedule A, Schedule B, and Schedule C, shall be charged a sum equivalent to Five per Cent upon the amount due, in addition to the amount at which they shall be respectively rated by the Council, whose decision shall be final.

9. Any person or persons making a false Return shall be liable to a penalty not exceeding Ten Pounds Sterling,

10. The Municipal Assessment Roll shall include the several particulars mentioned in Sections 1, 2, 3, and 6, of this By-Law, and opposite to the name of each person liable, shall be inserted the amount of the Annual Rate to be paid.

11. All moneys due under the provisions of this By-Law, shall be paid at the City Council Chambers, to the Clerk of the Council (or to a Collector, duly authorised), who shall keep an account of the same, and the same shall be paid into some Chartered Bank each day, as shall be directed, and placed to the credit of the Mayor and Council.

12. All moneys due under the provisions of this By-Law, shall be paid Quarterly in advance; provided, always, that any Ratepayer who is rated or assessed in a sum not exceeding Two Dollars per annum, shall pay the same in full in advance.

13. All moneys due under the provisions of this By-Law shall be paid within Thirty days after the expiration of the Fourteen days allowed in which to make Returns, as provided for in Sections 4, 5, and 7, after which time a sum equivalent to Five per Cent. upon the amount due shall be paid, collected, and levied, in addition to the amount due; and if the whole of the said amounts so due be not paid within an additional period of Thirty days the person or persons so liable shall be dealt with under the provisions of the "Victoria Incorporation Act, 1862."

14. This By-Law shall take effect immediately after its final passage and publication, and thereupon the By-Law passed by the Council on the Eighteenth day of October, 1866, shall be and is hereby repealed.

SCHEDULE A.

Name.	Premises.	Profession or Business.	Rental.
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I, _____, hereby declare the above Return to be a faithful and true return of the matters therein set forth, to the best of my knowledge, information, and belief.

Signature, _____

SCHEDULE B.

Name.	Improvements.	Where situate.	Value.
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I, _____, hereby declare the above Return to be a faithful and true return of the matters therein set forth, to the best of my knowledge, information, and belief.

Signature, _____

SCHEDULE C.

Name of Company and Agent.	Property Insured.	Amount Insured.
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I, _____, hereby declare the above Return to be a faithful and true return of the matters therein set forth, to the best of my knowledge, information, and belief.

Signature, _____

Passed the Municipal Council, January 21st, 1867.

L. S.

W. J. MACDONALD,
Mayor.

Victoria, B. C., January 21st, A.D. 1867.
Wm. LEIGH, Town Clerk.

NEW WESTMINSTER :

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