

ASSESSMENT LAW.

Cap. 27—Amends 32 V. c. 36. The houses etc., occupied by officers etc., of the army, are only exempt while actually so occupied. The income of merchants, mechanics or other persons derived from capital liable to assessment is exempt. Investments in building societies or other corporations investing on security of real estate, are exempt from assessment, but not the interest or dividends, a clergyman's salary, etc., is only exempt while he does duty as such, and to the extent of \$1000; and the parsonage, glebe, etc., to the extent of 2 acres, and value of \$2000. Mineral lands are to be assessed only at the rate of adjacent agricultural lands, but the income derived, like other income. Whenever a person is assessed on several lots or parts of lots in a municipality, not exceeding altogether 200 acres, he shall be liable for statute labor as if they formed one lot only, and for any excess over in a like proportion. The collector's roll is to be ordered to be returned in February, instead of April. The adjournment of the sale of land for taxes under s. 138, subs. 2 may be for 3 months, instead of one. The assessors must notify owners of land if known, whether resident in the municipality or not, of its liability to sale for taxes. Unless a by-law has been passed creating a county "non-resident land fund," the county treasurer shall pay over the proceeds of such land sales to the local treasurers. In equalization of assessments the county council shall increase, or decrease the local assessment, as they deem just, before proceeding to capitalize, at 6 p. c., the amount returned on the rolls.

TAVERN AND SHOP LICENSES.

Cap. 28—Hereafter no one is to sell liquors by wholesale or retail without license, except brewers or distillers, in vessels containing not less than 5 gals. Tavern licenses cover wholesale as well as retail traffic. Inns and taverns must continually have at least four furnished bed-rooms for guests. The certificate of the council and Police comrs. is necessary as well for licenses for the wholesale, as retail traffic. The duty to grant the certificate is rendered as obligatory in case of a transfer as of a first license. Persons with a shop license must not allow liquor in their possession for sale (whether sold by them or not) to be drunk on their premises. Inspectors of licenses, as well as police officers or constables, may enter on any premises where liquors are reported to be sold.

REGISTRATION OF CONVEYANCES TO RELIGIOUS INSTITUTIONS.

Cap. 29—Renders valid the registration of conveyances of real estate under C. S. U. C., c. 69, s. 1, if made within 12 mos. after passing this act, as if made within 12 mos. of passing the deed, but if adverse claimants have taken possession before the religious body has built on or improved the land, or when persons holding with apparent title, because of such omission to register have sold or transferred before the passing of this act, such title shall not be rendered invalid, but be recognized as if this act were not passed.

LOCAL AND PRIVATE ACTS.

Cap. 30—Incorporates the TORONTO, SIMCOE AND MUSKOKA RAILWAY CO., Messrs. A. S. Alport, W. D. Ardagh, Noah Barnhart, G. L. Beardmore, A. H. Browning, Hugh M. Clarke, Henry Creswick, A. P. Cockburn, Dalrymple Crawford, F. Cumberland, M. Davis, W. G. Deacon, N. Dickey, A. P. Dodge, W. Elliott, B. S. Griffith, W. Hamilton, R. Hay, C. Harvie, A. Henderson, W. H. Howland, R. Leadlay, W. Lount, D. Morrow, T. McConkey, J. D. Merrick, A. R. McMaster, D. McKay, Hon. L. McMurrich, A. Morrison, F. H. Medcalf, G. P. Ridout, R. J. Reekie, D. L. Sanson, R. Simpson, J. Steele, Frank Smith, Thos. Smith, R. Spratt, J. B. Harman, J. Teviotdale, D. Thurston, J. Turner, J. Wallace, R. Walker, R. Wilkes, and J. World, to be provisional directors, with power, to construct a railway from some point on the Northern railway connecting the waters of lake Simcoe, with those of lakes Muskoka and Rousseau; through the counties of Simcoe, Ontario, and Victoria, with branches and extensions to Georgian Bay. Capital \$250,000 (with power of increase under railway act) in shares of \$100. Debentures of any municipality aiding, to be held by three trustees, one named by the L. G. in C., one by the co., one by wardens of the three counties. The co. to be organized when one-fifth of the stock is subscribed, and \$20 p. c. paid thereon. It may issue bonds not exceeding in amount the paid up capital and the bonuses actually expended in services and work; bond-holders to have the same right as share-holders at co. meeting. The co. may lease their road for 21 years, to the Northern or other railway, or may hire from it any moving stock. The railway to be commenced within one year, and completed, from the Northern railway to Orillia, within two years, on pain of forfeiture of charter. The whole work to be completed within six years.

Cap. 31—Amends the PORT HOPE LINSLEY AND BEAVERTON R. R. co's charter, changing its name to the MIDLAND RAILWAY OF CANADA, and giving it power to extend its railway from Beaverton to Georgian Bay, with a branch from some point in Mara, through Rama to the Severn River; but this power is not to be exercised unless the railway is completed to Beaverton by 1st July, 1870, (or at such later date, not exceeding 1 year as the council of Thorah may grant) and the whole extension is completed within three years. Further bonds at 6 p. c. may be issued upon consent of two thirds, of the share-holders, not exceeding £200,000 stg. in amount. The township of Thorah, shall have the first lien upon the present railway, after those already created, and a first lien or charge upon the works between Lindsay and Beaverton for the payment of \$1,500 per annum, which may however be capitalized upon agreement between the municipal and railway authorities.

Cap. 32—Amends the charter of the Erie and Niagara extension railway co. changing its name to THE CANADA SOUTHERN RAILWAY CO., permitting the increase of the stock under the general railway act and authorizing the construction of a branch from St Thomas, to the St. Clair River in Moore or Sombra. Trustees for municipal bonds to be named, one by the L. G. in C., one by the Co., and one by the wardens of Welland, Haldimand, Norfolk, Oxford, Middlesex, Kent, Essex, and Lambton. Moneys to be paid in before the organization of the co. are to be paid into the joint order of the co. and the provincial treasurer, and notice thereof published for one month in the *Ontario Gazette*,—a copy of the stock list being deposited in