

# Assessors and Their Duties

## THE ASSESSMENT ACT, CHAP. 23, 4 Ed. VII.

**H**IS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows :

### PRELIMINARY PROVISIONS.

1. This Act may be cited as "*The Assessment Act*." Short title.  
See R. S. O., 1897, c. 224, s. 1.
2. Where the words following occur in this Act, or the schedules thereto, they shall be construed in the manner hereinafter mentioned unless a contrary intention appears Interpretation clause.
  1. "Gazette" shall mean "*The Ontario Gazette*." "Gazette."
  2. "Township" shall include a union of townships ; "Township."
  3. "County Council" shall include provisional county council ; "County Council."
  4. "Town" and "Village" shall mean respectively "Town" and "Village."
  5. "Municipality" shall mean and include a city, town, incorporated village or township, but not a county. R. S. O., 1897, c. 224, s. 2, par. 6 amended. "Municipality."
  6. "Tenant" shall include occupant and the person in possession other than the owner. New. "Tenant."
  7. "Land," "Real Property" and "Real Estate" shall include : "Land."
    - (a) Land covered with water ;
    - (b) All trees and underwood growing upon land ;
    - (c) All mines, minerals, gas, oil, salt, quarries and fossils in and under land ;