

tively, shall include all buildings or other things erected upon or affixed to the land, and all machinery or other things so fixed to any building as to form in law part of the realty, and all trees or underwood growing upon the land, and land covered with water, and all mines, minerals, quarries and fossils in and under the same, except mines belonging to Her Majesty. R. S. O. 1877, c. 180, s. 2 (7); 43 V. c. 27, s. 8 (1).

(10) "Personal Estate" and "Personal Property" shall include all goods, chattels, interest on mortgages, dividends from bank stock, dividends on shares or stocks of other incorporated companies, money, notes, accounts and debts at their actual value, income and all other property, except land and real estate, and real property as above defined, and except property herein expressly exempted. R. S. O. 1877, c. 180, s. 2 (8); 43 V. c. 27, s. 8 (2).

(16) "Last revised assessment roll" shall mean the last revised assessment roll of a local municipality;

(17) "List of voters" shall mean the alphabetical list referred to in section 3, of *The Voters' Lists Act*. 48 V. c. 42, s. 2 (1, 2, 4-8).

NOTE.—See note to section 2 of *The Municipal Act*.

3. Unoccupied land shall be denominated "Lands of non-residents," unless the owner thereof has a legal domicile or place of business in the local municipality where the same is situate, or gives notice in writing setting forth his full name, place of residence and post-office address, to the clerk of the municipality, on or before the 20th day of April in each year, that he owns such land, describing it, and requires his name to be entered on the assessment roll therefor, which notice may be in the form or to the effect of Schedule A to this Act; and the clerk of the municipality shall, on or before the 25th day of April in each year, make up and deliver to the assessor or assessors a list of the persons requiring their names to be entered on the roll, and the lands owned by them. It shall not be necessary to renew such notice from year to year, but the notice shall stand until revoked, or until the ownership of the property shall be changed. 45 V. c. 28, s. 2.

NOTE.—Unoccupied land must be considered non-resident land: (1) Unless the owner has a legal place of residence; or (2) a place of business within the municipality where the land is situate; (3) or, being