

### III.—How Assessments are to be proceeded with.

The assessor or assessors shall prepare an assessment roll, in which, after diligent inquiry, he or they shall set down according to the best information to be had :—

(1.) The names and surnames in full, if the same can be ascertained, of all taxable persons resident in the municipality who have taxable property therein, or in the district for which the assessor has been appointed.

(2.) And of all non-resident owners who shall have given the notice in writing mentioned in section six, and required their names to be entered on the roll.

(3.) The description and extent or amount of property assessable against each.

(4.) And such particulars in separate columns as follows :—

Column 1.—The successive number on roll.

Column 2.—Name of taxable party.

Column 3.—Occupation.

Column 4.—To note whether the party is a Householder, Freeholder or Tenant, by affixing the letter "F," "H," or "T," as the case may be.

Column 5.—The age of the assessed party.

Column 6.—Name and address of the owner, where the party named in column two is not the owner.

Column 7.—School section.

Column 8.—Number of enclosures, name of street or other designation of the local division in which the real property lies.

Column 9.—Number of lot, house, &c., in each division.

Column 10.—Number of acres or other measures showing the extent of the property.

Column 11.—Number of acres shared.

Column 12.—Value of each parcel of real property.

Column 13.—Total value of real property.

Column 14.—Value of personal property other than income.

Column 15.—Taxable income.

Column 16.—Total value of personal property and taxable income.

Column 17.—Total value of real and personal property and taxable income.

Column 18.—Students labour; persons from twenty-one to sixty years of age, and number of days' labour.

Column 19.—Dog tax; number of dogs and number of bitches.

Column 20.—Number of persons in the family of each person rated as a residence.

Column 21.—Relatives.

Column 22.—Number of cattle.

Column 23.—Number of sheep.

Column 24.—Number of hogs.

Column 25.—Number of horses.

Column 26.—Date of delivery of notices under section forty-eight.