

assessed against such owner alone if the land is unoccupied, or against the owner and occupant if such occupant be any other person than the owner.

If the owner of the land be not resident, then if the land is occupied, it shall be assessed in the name of and against the occupant and owner, but if the land be not occupied, and the owner has not requested to be assessed therefor, then it shall be assessed as land of a non-resident.

When land is assessed against both the owner and occupant, or owner and tenant, the assessor shall place both names within brackets on the roll, and shall write opposite the name of the owner the letter "F," and opposite the name of the occupant or tenant the letter "H," or "T," and both names shall be numbered on the roll: Provided always, that no rate-payer shall be counted more than once in returns and lists required by law for municipal purposes; and the taxes may be recovered from either or from any future owner or occupant saving his recourse against any other person.

When the land is owned or occupied by more persons than one, and all their names are given to the assessor, they shall be assessed therefor in the proportions belonging respectively to each, and if a portion of the land so situated is owned by parties who are non-resident, and who have not required their names to be entered on the roll, the whole of the property shall be assessed in the names given to the assessor, saving the recourse of the persons whose names are so given against the others.

Any occupant may deduct from his rent any taxes paid by him, if the same could also have been recovered from the owner, or previous occupant, unless there be a special agreement between the occupant and the owner to the contrary.

The assessor shall write opposite the name of any non-resident freeholder, who requires his name to be entered on the roll, as hereinbefore provided, in the column number three, the letters "N. R.," and the address of such freeholder.

Real and personal property shall be estimated at their actual cash value, as they would be appraised in payment of a just debt from a solvent debtor.

In assessing vacant ground or ground used as a farm, garden, or nursery, and not in immediate demand for building purposes, in cities, towns, or villages, whether incorporated or not, the value of such vacant or other ground shall be that at which sales of it can be freely made and where no sales can be reasonably expected during the current year, the assessors shall value such land as though it was held for farming or gardening purposes, with such percentage added thereto, as the situation of the land may reasonably call for; and such vacant land, though surveyed into building lots, if unsold as such, may be entered on the assessment roll as so many acres of the original block or lot, describing the same by the description of the block or by the number of the lot and concession of the township