

## AN ACT RESPECTING THE ASSESSMENT OF PROPERTY.

(R. S. O. 1887, Cap. 193.)

1. This Act may be cited as "*The Assessment Act.*" R. S. O., 1877, c. 180, s. 1.

NOTE.—An assessment is a valuation made by authorized persons according to their discretion as opposed to a sum certain or determined by law. It is a valuation of the property of those who are to pay the tax, for the purpose of fixing the proportion which each man shall pay; on which valuation the law imposes a specific sum upon a given amount.—*Blackstone.*

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:

- (1) "Gazette" shall mean the *Ontario Gazette*;
- (2) "Township" shall include a union of townships, while such union continues;
- (3) "County Council" shall include provisional county council;
- (4) "Town" and "Village" shall mean respectively incorporated town and village;
- (5) "Ward," unless so expressed, shall not apply to a township ward;
- (6) "Municipality" shall not include a county. R. S. O., 1877, c. 180, s. 2 (1-6).
- (7) "Local Municipality" shall mean and include a city, town, incorporated village or township, as the case may be. 48 V. c. 42, s. 2 (3).
- (8) "Property" shall include both real and personal property, as hereinafter defined. R. S. O., 1877, c. 180, s. 2 (9).
- (9) "Land," "Real Property," and "Real Estate," respec-