

When personal property of non-resident is assessed against the agent thereof.

5. In the case of the personal property of a person not resident within this Province, it shall be assessed in the name of and against any agent, trustee or other person who is in the control or possession thereof, and shall be deemed to be the individual property of such agent, trustee or other person, for all objects within the said Assessment Act.

Section, Act to be assessed at the place where assessed.

6. Every person who holds any appointment or office of emolument in which an annual salary, gratuity or other compensation is attached, and performs the duties of such appointment or office within a municipality in which he does not reside, shall be assessed in respect of the amount of such salary, gratuity or other compensation at the place where he performs such duties, and he shall not be assessable therefor at his place of residence, but, if required, shall procure a certificate of being otherwise assessed under the provision of this section: Provided that this section shall not apply to county municipal officers.

Sec. 140 amended as to words "treasurer and warden."

7. The words "treasurer" and "warden" in section one hundred and forty-nine of the said Act are declared to mean the persons who at the time of the execution of the deed in such section mentioned may hold the said offices.

Revision or Assessment Roll.

That when assessment is completed, the clerk shall file the roll.

8. In each year every assessor shall begin to make his roll not later than the fifteenth day of February, and shall complete the same on or before the thirtieth day of April; and on the first day of May he shall deliver the said completed roll to the clerk of the municipality, with the certificates and affidavits required by law attested; and the clerk shall file the same immediately upon the receipt thereof.

Oath of members of court of revision.

9. Every member of the court of revision, before entering upon his duties, shall take and subscribe, before the clerk of the municipality, the following oath (or affirmation in cases where by law affirmation is allowed):—

"I, _____, do solemnly swear or affirm that I will, to the best of my judgment and ability, and without fear, favour or partiality, honestly decide the appeals to the court of revision which shall be brought before me for trial as a member of said court."

Sec. 141 amended.

10. Section fifty-seven of said Act is hereby repealed, and the following section substituted therefor:

Persons to whom notice is to be given.

"57. If any person is entitled to attend the court of revision as a taxpayer, or as a person who has a claim or interest in any property, or as a person who has a claim or interest in any office or position, or as a person who has a claim or interest in any franchise, or as a person who has a claim or interest in any other right or privilege, notice shall be given to him by the clerk of the municipality, at least ten days before the day of the meeting of the court of revision, and such notice shall be given in writing, and shall be signed by the clerk of the municipality, and shall be filed in the office of the clerk of the municipality, and shall be a sufficient notice for all purposes of law."