

lots, or be part of a tract known to be so subdivided, the
2 Assessors shall proceed as follows :

They shall designate the whole tract in the manner
4 above prescribed with regard to undivided tracts :

If they can obtain correct information of the subdivisions,
6 they shall put down in their assessment rolls, and in a first
column, all the unoccupied lots owned by non-residents, by
8 their numbers and names alone and without the names of
the owners, beginning at the lowest number and proceeding
12 in numerical order to the highest ; in a second column,
and opposite to the number of each lot, they shall set
14 down the quantity of land therein liable to taxation ; in a
third column, and opposite to the quantity, they shall set
18 down the value of such quantity, and if such quantity be
a full lot, it shall be sufficiently designated as such by its
20 name or number as aforesaid, but if it be part of a lot, the
part shall be designated by boundaries or in some other
22 way by which it may be known.

XXI. And be it enacted, That all real and personal
24 property liable to taxation shall be estimated by the
Assessors at its full value, (or full yearly value as the case
26 may be) as they would appraise the same in payment of a
just debt due from a solvent debtor.

Assessed
value to be
the full value.

XXII. And be it enacted, That if any person whose
personal property is liable to taxation, shall at any time
30 before the Assessors shall have completed their assessments,
make an affidavit or affirmation of the value of such
32 personal property according to the form marked A, or in
case he shall be an Executor, Administrator or Trustee,
34 then according to the form marked B, it shall be the duty
of the Assessors to value such personal estate at the sum
36 specified in such affidavit or affirmation and no more.

Value of per-
sonality to be
reduced on
affidavit of the
party assessed.

A.

"I, A. B. do hereby solemnly swear (or affirm as the
38 "case may be), that the value of my personal property after
deducting therefrom my just debts, (or, if the income of the
40 "party be taxable as his personal property, that the income
which I expect to derive for the now current year from
42 "my profession, (office or calling,) of)
does not (or will not) to the best of my knowledge and
44 "belief, exceed the sum of
" pounds currency."

Form of affi-
davit.