XII. All Partners in Trade, or in any Business transacted within the City, shall be liable to Assessment, in the same manner as Individuals; and the Name of the Firm shall be used in all Entries in the Invoice, or Valuation and Assessment Books, and the Notices to be served on the Firm shall be directed to them under the Partnership Name, and served on any Member thereof, or their Agent and in all other respects. they shall be treated and proceeded against as Individuals.

XIII. In making the Assessment on Real Estate, it shall be the duty of the Asses- Assessment on Real sors to ascertain by the best means in their power, what is a fair Annual Rent therefor, and to determine the value of the Real Estate by calculating such Rent as equivalent

to one-tenth of the whole value.

XIV. All Debts owing to the parties assessed, except such as are secured to be paid by Mortgages, City Certificates, or Provincial Securities, shall hereafter be excluded from Assessment, and no Debts owing by the parties assessed, except Debts owing by them to persons within the City, shall be allowed to be deducted from the value of their Personal Property in ascertaining the amount on which the Assessment is to be levied.

XV. All Property whether Real or Personal within the City, belonging to the Province, County, City, or Imperial Government, and all Personal Property belonging to the Officers or Soldiers of the Army or Navy, residing in Barracks or Government

Property shall be exempt from Taxation.

XVI. All Estates of Minors, Married Women, or of deceased persons, not in Estates of Minors the occupation of Annual Tenants, shall be assessed as the Property and in the Name of such Persons as have the custody, charge, management, or control of the same for the time being, and the Assessors shall keep an account of the same separate from the assessment made upon such parties in their own right, and mentioning the names of persons assessed for such Estates in the Assessment Books, Notices, and other Proceedings, shall designate them by such description as shall denote the capacity in which they are assessed.

XVII. Whenever it shall be found by the Assessors previous to the final making up and Return of the Ward Assessment Books, that the Assessment in respect of any property has been entered in the name of any party not liable to be assessed therefor, it shall be the duty of the Assessors to enter the same in the name of the party really liable to be assessed for the Property, who shall be treated and proceeded against for the amount of the Tax, in the same way as if entered correctly in the first instance.

XVIII. The Blanks to be used by the City Assessors for Invoice or Valuation

Books shall hereafter be in the following form:

Names.	Value of Real Estate.	Value of Personal Property.	Total amount on which Assessmt. is to be levied.
	are film of a section of a sect		American Library Managarita Library
		entere dy fan 'n 177 je gwe Gefferen 18 jenistet - De mar je Tie je fan jirkter benan 18	

Partnerships to be Assessed.

Debts excluded from Assessment.

Property exempt from Assessment.

&c. liable to Assessment.

Error in Assessment to be corrected.

Forms.