

possession or occupation of Her Majesty, Her Heirs or Successors, unless the same shall be actually leased to individuals, nor to any churches, chapels, public places of worship, or burying grounds.

XLVII. *And be it further enacted by the authority aforesaid, That* except as respects vacant grounds, or other property hereinafter specially mentioned and provided for, the annual value of all such houses, shops, warehouses, buildings, gardens, grounds, lands, tenements, and parts and portions thereof, being separate tenements as aforesaid, so to be rated and assessed as aforesaid, shall be rated according to the real rack rent or full yearly value, which said rent or yearly value shall be ascertained by the said Assessors, once in each year.

Principle upon which property is to be rated.

XLVIII. *And be it further enacted by the authority aforesaid, That* every lot or parcel of ground whereon any house or other building to be valued as aforesaid is situate, and being held therewith as the same tenement, when such lot of ground is not above an acre in extent, and to the amount of an acre thereof, shall be assessed and valued with the house or building thereon; and the overplus (if any) above an acre, shall be valued as a separate tenement and vacant ground, as hereinafter mentioned.

Ground to the extent of an acre to be assessed with the house upon it, any excess to be valued as a separate tenement.

XLIX. *And be it further enacted by the authority aforesaid, That* the possessors or owners of all cultivated, vacant or unoccupied ground, farms, gardens and other lands, not valued with any house or buildings as above-mentioned, situate or partly situate within the said Town; and also the said horses, cattle and carriages hereinbefore mentioned, shall not be rated in respect thereof as hereinbefore mentioned, but the same shall be valued according to the certain fixed rates following, that is to say—Every lot or piece of ground being a separate tenement, under half an acre in extent, shall be valued at five pounds of yearly value; every lot or piece of ground being a separate tenement, above half an acre in extent, and not containing an acre, at ten pounds of yearly value; every lot or piece of ground being a separate tenement, containing an acre in extent, and not containing two acres, at twenty pounds yearly value; and every lot or piece of ground being a separate tenement, containing more than two acres, at twenty pounds yearly value for the first acre, ten pounds yearly value for the second acre, five pounds yearly value for the third acre, and one pound ten shillings yearly value for every subsequent acre; every stone horse kept for the purpose of covering mares for hire or gain, at forty pounds yearly value; every other horse, mare or gelding, above the age of three years, at three pounds yearly value; milch cows, and other horned cattle, above the age of two years, at one pound of yearly value; every close carriage with four wheels, kept for pleasure

Principle of assessing lands, &c. not in connection with houses or buildings.