

recourse against any other party ; and if any land be owned or occupied by more than one party, then any one or more of them may be deemed the owner or owners, occupant or occupants, and shall be liable accordingly, saving his or their recourse against the others, but the names of all such owners and occupants shall be mentioned if known : and any occupant may deduct from his rent any taxes he may have paid, if the same could also have been recovered from the owner, unless there be a special agreement between the occupant and the owner to the contrary. 5

Unoccupied lands how to be designated.

Proviso as to the estate of Railroad Companies.

VIII. And be it enacted, That unoccupied lands not known to be owned by any party resident or having a legal domicile in the Township, Village, Town or City where the same are situate, or belonging to any party whose residence or domicile, upon diligent enquiry by any assessor of such Township, Village, Town or City, shall not be found therein, shall be denominated "Lands of non-residents," and shall be assessed as hereinafter provided ; Provided always, that the real estate of any Railroad Company, although it may be in a municipality other than that where the office of said company is held, shall not be considered to be land of non-residents. 10 15

Estates of Corporations to be assessed as the real estate of individuals.

IX. And be it enacted, That the real estate of all incorporated Companies shall be assessed in the Township, Village or Ward where the same shall be, in the same manner as the real estate of individuals ; and their personal property shall not be assessed against them, but each Shareholder shall be assessed for the value of his share or shares as part of his personal property. 20

Personal property of partnerships, how to be assessed.

As to business locality.

X. And be it enacted, That the personal property of any partnership shall be assessed against it at the usual place of business of such partnership, and each partner in his individual capacity shall not be assessable for his share of the personal property of any partnership which has already been assessed ; and if a partnership has more than one place of business, each branch as far as may be, shall be assessed in the locality where it is situate, for that portion of the personal property of the partnership which belongs to that particular branch ; and if this cannot be done, the partnership may elect at which of its places of business it will be assessed for the whole personal property, and shall be required to produce a certificate at each of the other places of business, of the amount of personal property assessed against it elsewhere. 25 30 35

Parties carrying on trade or professions to be assessed for personal property.

If party have no place of business.

XI. And be it enacted, That every party having any Shop, Factory, Office or other place of business, where he carries on any trade, profession or calling, shall be assessed for all personal property owned by him, and wheresoever situate, in the Township, Village or Ward where he has such place of business when the assessment is made ; and if he has two or more such places of business in different Municipalities or Wards, he shall be assessed for part of his personal property at one and part at another of his places of business or for all his personal property at one such place at his discretion, but he shall in all such cases produce a certificate at each place of business of the amount of personal property assessed against him elsewhere ; and if any party has no place of business he shall be assessed at his place of residence ; and wherever he is assessed there shall be included with his property all personal property in his possession or under his sole control as trustee, guardian, executor or administrator, and in no case shall property so held be assessed against any 40 45 50