

Payments in produce, &c., to be reckoned part of the rent.

3. And whenever the rent, or any part of the rent of any real property is made payable in produce, or otherwise than in money, or any premium is paid, or any improvements are to be made by the tenant, or any other consideration is stipulated in favor of the owner, in reduction of the rent,—the Assessor or Valuator shall take into consideration and allow for such produce, premium, improvement or consideration in establishing the annual rent or value of such property; 22 V. (1859) c. 10, s. 3.

Valuation or Assessment Rolls to be attested on oath.

4. Every Valuation or Assessment Roll, every revised Valuation or Assessment Roll, and every List of Voters, made under the provisions of this Act, of the Acts hereby amended, or of any other Act, shall be subscribed or attested by the person or persons making the same, and by any person employed under the authority of the second sub-section of the sixty-fifth section of *The Lower Canada Municipal and Road Act of 1855*, if any such person be so employed, and attested by his or their oath or affirmation, in the following form:

The oath.

"I, (or, we severally and each for himself,) do "swear" (or solemnly declare) that to the best of my (or our) "knowledge and belief, the above (*here insert title of document* "as Valuation or Assessment Roll, Revised Valuation or As "sessment Roll, or List of Voters, *as the case may be*,) is correct, "and that nothing has been improperly and fraudulently in- "serted therein, or omitted therefrom."

Before whom to be made.

False statement to be perjury.

And such oath or affirmation shall be made before a Justice of the Peace who shall attest the same;—And the wilful making of any false statement in any such oath or affirmation, shall be wilful and corrupt perjury, and punishable as such, as provided by the Interpretation Act, which shall apply to this Act. 22 V. (1859) c. 10, s. 4.

Assessors to revise and correct Assessment Roll every year, &c., in certain respects.

At what time.

To whom to be delivered.

10. It shall be the duty of the Assessors in every incorporated City, and in every local Municipality in Lower Canada, in which City or Municipality Assessment-Rolls are not required to be or are not made annually, to revise and correct every year, until the next general Assessment-Roll is made, the then existing Assessment-Roll so far as regards the names of the owners and tenants or occupants of all real property, entitled under the provisions of this Act to be entered on the list of voters at the Elections of Members of the Legislative Council or Assembly; and such revision and correction shall be made annually at and during the same period of the year at and during which the original Assessment was made; and every such revised and corrected Assessment-Roll shall be delivered to the Treasurer or Secretary-Treasurer of the Municipality, in the same manner and within the same delay as the original Assessment-Roll is required to be delivered.