

shall make out  
their rolls.

Assessor or Assessors for each Township, Village or Ward, shall proceed to ascertain by diligent enquiry, the names of all the taxable inhabitants and parties in their respective Townships, Villages and Wards, and also all the taxable property within the same, and its extent, amount and value.

Form of as-  
essment rolls:  
and their  
contents.

XVIII. And be it enacted, That the Assessor or Assessorss for each Township, Village and Ward, shall prepare an Assessment Roll, in which shall be set down in separate columns, and according to the best information in their power, as follows, that is to say: in the first column, the names of all the taxable parties in the Township, Village or Ward: in the second column, the quantity of land to be assessed against each party: in the third column, the full actual or yearly (as the case may be) value of such land according to the definition of the term "Land" given in and by this Act: in the fourth column, the full value of all the personal property of such party, (after deducting all just debts owing by him, or his proportion thereof if they be owing by him jointly with others) or his expected income for the year, if any taxable as aforesaid, as the case may be.

As to persons  
assessed in a  
representative  
character.

XIX. And be it enacted, That when a person shall be assessed as Trustee, Guardian, Executor or Administrator, he shall be assessed as such with the addition to his name of his representative character, and such assessment shall be carried out in a separate line from his individual assessment, and he shall be assessed for the value of the real estate held by him, whether in his individual name or in conjunction with others in such representative character, at the full value thereof, and for the personal property held by him in such character, at the full value thereof, deducting from such personal property the just debts due from him in such representative character, or for the proper proportion thereof, if others be joined with him in such representative character.

How lands of  
non-residents  
shall be enter-  
ed in the rolls.

XX. And be it enacted, That the lands of non-residents shall be designated in the same Assessment Roll but in a part separate from the other assessments, headed "Non-residents' Land Assessments," and in the manner following, that is to say:

If the land to be assessed be a tract not known to be subdivided into lots, it shall be designated by its boundaries or other intelligible description:

If it be a tract which is known to be subdivided into