

of, the said Assessor or Assessors shall be and they are hereby required to determine the Assessment to be paid thereon upon and according to the rent which the said property is worth and would obtain were the same to be leased by the said proprietor or proprietors thereof at the time the said property is assessed.

XXVIII. And be it enacted, That all vacant lots situate within the limits of the said Town shall be taxed according to their actual value, at a rate not to exceed one penny in the pound.

Rate at which  
vacant lots  
shall be taxed.

XXIX. And be it enacted, That it shall be the duty of the Assessor or Assessors of the said Town to make such valuation as aforesaid, as soon as conveniently may be, on the requisition of the Mayor or acting Mayor of the said Town, in pursuance of any resolution of the said Town Council authorizing any such valuation as aforesaid, and also to leave for every person or persons so rated, whether he, she or they shall reside within the ward in which such property is situated or elsewhere in the said Town, at the residence of such person or persons a notice of the value of the property in respect whereof he, she or they shall be so rated, and immediately after such assessment or valuation shall be completed, the Assessor or Assessors respectively, shall deposit with the Clerk of the Town Council of the said Town of Peterborough, or such other persons as by the said Town Council shall be authorized to receive the same, distinct Assessment Rolls, books or returns of the said value which shall be rated as aforesaid and in case any person shall think himself, herself or themselves overcharged in such assessment Rolls, book or return, it shall and may be lawful for such person or persons within six days after the said notice shall have been given or left at his, her or their residence as aforesaid, to give notice in writing to the

Duty of Assessors.