

County, Village, Town or City, and shall go to the reduction
 2 of the tax for the same purpose for the succeeding year,
 or if such purpose shall have been accomplished then to
 4 the reduction of such other tax as the Municipality or
 Council of such Township or County, Village, Town or City
 6 shall think fit to direct ; and if the amount of taxes which
 shall be so assessed for any purpose, shall be less than the
 8 charges for such purpose; such deficiency shall go in increase
 of the tax for such purpose in the succeeding year : but
 10 in Cities and incorporated Towns or Villages, the amount
 assessed and levied shall form part of the general funds at
 12 the disposal of the Corporation unless otherwise specially
 appropriated.

In Cities or
 incorporated
 Towns or
 Villages.

14 A And be it enacted, That the yearly value
 aforesaid of real property in Cities or incorporated Towns
 16 or Villages, shall be the real rack-rent or full yearly value
 thereof, to be ascertained by the assessors in the manner
 18 hereinafter provided, for each separate tenement ; except
 that if more than one fourth of an acre of land be attached to
 20 any house or building forming a separate tenement; the
 overplus shall be held to be vacant ground, the full actual
 22 value whereof shall be estimated by the assessors, and the
 yearly interest on such value at six per cent per annum,
 24 and shall be deemed its yearly value.

What shall be
 deemed
 the yearly
 value of lands,
 &c.

Exception:

B And be it enacted, That for and notwithstanding
 26 any thing in the Act last above cited or in any act or law to
 the contrary, the number of Assessors or Collectors to be
 28 appointed in and for any City, Town, Village or Township
 shall be one or more in the discretion of the Municipality
 30 or Council thereof ; and such Municipality or Council
 may in their discretion appoint the same assessor or
 32 collector to act in and for any number of Wards or for
 the whole of any City or Town.

Number of
 Assessors or
 Collectors how
 fixed.

34 XVI. And be it enacted, That the Assessors (if there be
 more than one) appointed for any Township, Village or
 36 Ward, may divide the same by mutual agreement into
 convenient assessment districts, not exceeding the number
 38 of Assessors in such Township, Village or Ward, and
 may assign each such assessment district to any one of
 40 the said Assessors to act therein alone ; but this shall not
 prevent any other or others of them from acting therein,
 42 if he or they shall deem it expedient so to do.

Locality may
 be divided into
 assessment
 Districts.

XVII. And be it enacted, That between the *first* day of
 44 *February*, and the *first* day of *April*, in each year, the

When the
 Assessors