

11.—The term personal property and personal estate shall be held to include all household furniture, goods, chattels, wares, horses, cattle, farming stock and implements of trade, and one-half of the value of all ships and vessels and shares in ships and vessels owned by parties doing business in the town, whether the same be at home or abroad, and all other property except land; and the term property shall include both real and personal property.

12.—Real and personal property shall be appraised and estimated at its full cash value.

13.—All lands shall be assessed in the name of and against the occupant, and in the case of occupied lands owned by a party known or residing, or doing business in the town, but occupied by another party, shall be assessed in the name of and against both the owner and occupant inserting the name of both in the roll with the word "owner" or "occupant" as the case may be and notifying both as hereinafter provided, and the taxes thereon may be recovered from either, or from any future owner or occupant, saving his or their recourse against any other party under any agreement between the owner and the occupant, and the recourse of a future owner or occupant against a prior owner or occupant, and if land be owned or occupied by more than one party, then any one 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.

14.—The real estate and personal estate of all incorporated or joint stock companies shall be assessed against them in the same manner as the real and personal property of individuals is assessed, and the owner or holder of stock in any incorporated or joint stock company so taxed, shall not be assessed as an individual for such stock.

15.—The real and personal property of any partnership shall be assessed against it under the name of the firm, and notice to either party, or the agent of the firm shall be valid and sufficient.

16.—All real and personal property under the control of any person or persons as administrators or trustees, guardians or agents, the separate property of married women, and of minors shall be valued and assessed in the names of the parties exercising control over them, but such rating and assessment shall be kept distinct from the rating and assessment of real and personal property held by them in their own rights.

17.—The Town Assessor assisted by the Ward Assessor in their respective Wards shall prepare an assessment roll of each Ward, wherein shall be set in separate columns the names and surnames,

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