

day of December, one thousand eight hundred and forty-nine, and thereafter the taxes levied or assessed for any year, shall in all cases be considered and taken to have been imposed for the then current year, commencing with the first day of January, and ending with the thirty-first day of December, unless otherwise expressly provided for by the enactment or by-law by which the same is imposed or directed to be levied.

The tax year to correspond thereafter with the calendar year.

XII. And be it enacted, That the Assessors appointed for any township, village or ward, may divide the same by mutual agreement into convenient assessment districts not exceeding the number of Assessors in such township, village or ward.

Assessors may divide their locality into assessment Districts.

XIII. And be it enacted, That between the first day of February, and the first day of April, in each year, the Assessors for each township, village and ward, shall proceed to ascertain by diligent enquiry, the names of all the taxable inhabitants in their respective townships, villages and wards, and also all the taxable property within the same.

Assessors shall make inquiry as to taxable inhabitants and their property.

XIV. And be it enacted, That the Assessors for each township, village and ward, shall prepare an assessment roll, in which they shall 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 inhabitants of the township, village or ward. In the second column, the quantity of land to be assessed against each person. In the third column, the full 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 owned by such person after deducting all just debts owing by him, and also the sum of three hundred pounds, currency, exempted from taxation, as hereinbefore provided. In the fifth column, where any male inhabitant, resident in the township, village or ward, shall be liable to the

Assessors shall prepare an assessment roll: its form and contents.