

Of farm lands in towns and villages from assessment for certain local improvements.....	42
Person claiming to notify council.....	42
When transferred to person not entitled to exemption.....	42
Machinery.....	40
FARM—	
Meaning of.....	31
FARM LANDS	
Assessment of in towns and villages.....	42
Partial exemption from taxation for local improvements.....	42
Estimated value of, for assessment in cities, towns and villages.....	43
FARMER'S SON	
Meaning of.....	31
When entitled to be entered on roll.....	31
Service of notice of assessment on not necessary.....	40
FIXTURES—	
What are (note "a").....	4
FORMS—	
Notice of equalization of union school sections.....	83
Notice to party complaining to Court of Revision.....	84
GAS MAINS—	
Where to be assessed.....	44
Assessable as realty (note "a").....	4
Shall be land within the meaning of The Assessment Act.....	4
GAZETTE—	
Meaning of.....	3
INCOME—	
Meaning of.....	4
Taxation of.....	16
Place of assessment of.....	17
May be assessed for at request.....	11
Official, of Dominion and Provincial Governors exempt.....	9
Pay of army and navy officers and privates exempt.....	9
Of farmers and from farms exempt.....	10
From personal earnings, exemption of.....	10
Of persons out of Province.....	17
INSURANCE COMPANY—	
Meaning of.....	5
INTERPRETATION.....	
	3
ISLANDS—	
Used as summer resorts not exceeding ten acres not liable to statute labor.....	75