

# INSTRUCTIONS TO ASSESSORS.

COMPILED FROM THE

"ASSESSMENT ACT," AND THE AMENDMENTS THERETO,  
AND THE FRANCHISE ASSESSMENT ACT OF 1889.

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## Meaning of the Terms used in the Act.

"Land," "Real Property," and "Real Estate," respectively, shall include all buildings or other things erected upon or affixed to the land, and all machinery or other things so fixed to any building as to form in law part of the realty, and all trees or underwood growing upon the land, and all mines, minerals, quarries, and fossils in and under the same, except mines belonging to Her Majesty.

The terms Land, Real Estate, and Real Property, shall be construed to include land covered with water.

"Personal Estate," and "Personal Property," shall include all goods, chattels, interest on mortgages, dividends from Bank stocks, dividends on shares or stocks of other incorporated companies, money, notes, accounts, and debts at their actual value, income and all other property, except land and real estate and real property as above defined, and except property herein expressly exempted. R. S. O. 1887, c. 193, s. 2 (10).

"Property" shall include both real and personal property as above defined. R. S. O. 1887, c. 193, s. 2 (8).

Unoccupied land shall be denominated "Lands of Non-Residents," unless the owner thereof has a legal domicile or place of business in the local Municipality, where the same is situate, or gives notice in writing, setting forth his full name, place of residence, and post office address, to the Clerk of the Municipality, on or before the twentieth day of April, in each year, that he owns such land, describing it, and requires his name to be entered on the Assessment Roll therefor, which notice may be in the form or the effect of Schedule A. to the Assessment Act; and the Clerk of the Municipality shall, on or before the twenty-fifth day of April in each year, make up and deliver to the Assessor or Assessors, list of the persons requiring their names to be entered on the roll, and the lands owned by them. It shall not be necessary to renew such notice from year to year, but the notice shall stand until revoked, or until the ownership of the property shall be changed.

The real estate of Railway Companies shall be considered as lands of residents, although the company has not an office in Municipality; except in cases where a Company ceases to exercise its corporate powers, through insolvency or other causes.

## Property Liable to Taxation.

All Municipal, local or direct taxes or rates, shall, where no other express provision has been made in this respect, be levied equally upon